Gazette of India — 375

1877

6th October Part-IV V. Supplement — Wanting

13th " " IV. Supplement — "

20th " Supplement — "

27th " " — "

3rd November " — "

10th " Part-IV — "

" " Supplement — "

17th " Part-IV V. — "

" " Supplement — "

24th " Part-IV V. — "

" " Supplement — "

1st December Part-IV.V — "

" " Supplement — "

8th " Part-IV.V — "

" " Supplement — "

15th " Part-IV.V — "

" " Supplement — "

22nd " Part-IV — "

" " Supplement — "

29th " " — "

The Gazette of India.

PUBLISHED BY AUTHORITY.

№ 40.] SIMLA, SATURDAY, OCTOBER 6, 1877. [Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individual and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—*(Nothing for Publication).*

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—*(Nothing for Publication).*

SUPPLEMENT No. 40.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 4th October 1877.

No. 31.—The following Statute is published for general information:—

40 & 41 VICT., CHAPTER 37.

An Act for extending the time for the Registration of Trade Marks, in so far as relates to Trade Marks used in Textile Industries.

[*6th August* 1877.]

Whereas by section one of the Trade Marks Registration Amendment Act, 1876, it is provided that from and after the first day of July one thousand eight hundred and seventy-seven a person shall not be entitled to institute any proceeding to prevent or to recover damages for the infringement of any trade mark as defined by the Trade Marks Registration Act, 1875 (referred to in such Amendment Act and in this Act as the principal Act), until and unless, with respect to any device, mark, name, combination of words, or other matter or thing in use as a trade mark before the passing of the principal Act, registration thereof as a trade mark under the principal Act shall have been refused, as is in the said Act thereafter mentioned:

39 & 40 Vict., c. 33.

38 & 39 Vict., c. 91.

And whereas by reason of the difficulties attending the registration of trade marks used in the textile industries it has been found impossible to complete the registration of such trade marks within the time specified by the said section, and it is therefore expedient to prolong such time as aforesaid:

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of time for registration of trade marks used in textile industries.

1. In so far as relates to the registration of trade marks used in the textile industries, but not further or otherwise, section one of the Trade Marks Registration Amendment Act, 1876, shall be construed as if for the words "from and after the first day of July one thousand eight hundred and seventy-seven" there were substituted the words "from and after the first day of January one thousand eight hundred and seventy-eight, or such further time as Her Majesty may by Order in Council determine."

Definition of "trade marks used in the textile industries."

2. The expression in this Act "Trade marks used in the textile industries" means the trade marks relating to goods comprised in classes 23 to 35, both inclusive, of the First Schedule to the rules under the Trade Marks Registration Acts, 1875-76, dated September 1876.

Short title of Act.

3. This Act may be cited for all purposes as the "Trade Marks Registration Extension Act, 1877," and this Act and the Trade Marks Registration Amendment Act, 1876, and the Trade Marks Registration Act, 1875, may be cited together as the "Trade Marks Registration Acts, 1875-77."

A. PHILLIPS,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—SANITARY.

Simla, the 3rd October 1877.

No. 190.—Privilege leave of absence for six weeks is granted to Surgeon D. D. Cunningham, M.B., Special Assistant to the Sanitary Commissioner with the Government of India, with effect from the 24th instant, or from any subsequent date on which he may avail himself of it.

JUDICIAL.

The 1st October 1877.

No. 1471.—In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), His Excellency the Governor of Bombay is pleased, with the previous sanction of the Governor General in Council, to declare that the said Act is in force in the Province of Sindh.

No. 1472.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act), His Excellency the Governor of Bombay is pleased, with the previous sanction of the Governor General in Council, to extend Act X of 1877 (the Code of Civil Procedure) to the Province of Sindh, except Sections 1 and 3, which are already in force in the said Province.

ECCLESIASTICAL.

The 4th October 1877.

No. 324.—The following list of Chaplains belonging to the Bengal Establishment and absent on furlough or other leave on the 30th June 1877, is published for general information :—

Number.	Names.	Rank.	Date of commencement of furlough or other leave.	Date of expiry of furlough or other leave.	REMARKS.
		FURLOUGH.			
1	Revd. S. H. Beamish, B. A. ...	Senior Chaplain	Feb. 23, 1876	Feb. 22, 1878	
2	„ W. W. Nicholls ...	Ditto ...	Mar. 1, 1876	Feb. 28, 1878	Has obtained leave to return in October 1877.
3	„ A. Robinson, M.A. ...	Ditto ...	April 5, 1876	Oct. 4, 1877	Medical leave.
4	„ F. M. F. F. Mazuchelli, D.D.	Ditto ...	Jan. 18, 1876	June 17, 1878	Ditto.
5	„ C. S. P. Parish, B.A. ...	Ditto ...	June 20, 1876	Sept. 29, 1877	Mr. Parish's 25 years of service expires September 29th, on which date his furlough ends.
6	„ T. Moore, B.A. ...	Ditto ...	Nov. 21, 1876	Nov. 20, 1878	Medical leave.
7	„ B. Sharpe, B.A. ...	Ditto ...	Feb. 5, 1877	Feb. 4, 1879	
8	„ W. Drawbridge, M.A. ...	Ditto ...	Mar. 26, 1877	Sept. 25, 1878	Medical leave.
9	„ P. J. Jarbo, M.A. ...	Ditto ...	...	...	Allowed one year's furlough with subsidiary leave from 1st April 1877.
10	„ M. S. Laing ...	Ditto ...	April 15, 1877	April 14, 1879	
11	„ W. J. Burdett, B.A. ...	Junior Chaplain	Dec. 1, 1874	July 31, 1877	Reported return to duty on the 23rd July.
12	„ M. E. Mills ...	Ditto ...	Dec. 15, 1875	Dec. 14, 1877	
13	„ B. Morrell, M.A. ...	Ditto ...	Dec. 15, 1875	Dec. 14, 1877	
14	„ F. Orton, B.A. ...	Ditto ...	Feb. 17, 1876	Dec. 4, 1877	
15	„ J. S. Sandys, M.A. ...	Ditto ...	Mar. 29, 1877	Mar. 28, 1879	Medical leave.
16	„ C. C. T. Fagan ...	Ditto ...	May 16, 1877	May 15, 1879	Ditto.
		ON LEAVE OTHER THAN FURLOUGH.			
17	Revd. A. W. Irwin, M.A. ...	Senior Chaplain	April 23, 1877	Oct. 22, 1877	
18	„ T. D. Gray, M.A. ...	Junior Chaplain	Mar. 26, 1877	Sept. 25, 1877	

Total absent 18
Sanctioned number of Chaplains in the Bengal Presidency 90
Percentage of absentees ... ... 20.

PATENTS.

The 1st October 1877.

No. 8 *S.*—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, to public inspection upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying:

No. 29 of 1877.—Mr. B. W. Blood, Executive Engineer, Sambar Division, Rajputana State Railway, residing at Jeypur, for a self-acting adjustment for expansion and contraction of railway and other signal wires.

No. 32 of 1877.—Mr. H. B. Harrison, of No. 140, Old Court House Street, in Calcutta, merchant and agent, and Mr. C. E. Stewart, of 15 Clive Row, in Calcutta, mechanical engineer, for improvements in hydraulic presses for pressing and baling hides, cloth, bags, cotton piece-goods and such like similar materials as do not require to be confined in closed boxes.

No. 50 of 1877.—Mr. A. H. Wallis, of No. 13, Old Court House Street, in Calcutta, a member of the firm of Manton and Company, gunmakers, Calcutta, for an improved canteen.

No. 58 of 1877.—Mr. J. B. Blythe, of Bordeaux, France, for improvements in treating wood and vegetable fibre in general to preserve same from decay and in apparatus employed therein.

No. 68 of 1877.—Mr. C. A. Jebens, a native of Hamburg, in Germany, at present in Calcutta, for an improvement in the planting, transporting and transplanting from and into nurseries, pots or any other vessels, and the open ground or any other soil, of seeds, seedling, and all parts of plants and all plants generally without injury to roots, or impeding the growth of any other parts of plants.

ARTHUR HOWELL,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—FIBRES AND SILK.

Simla, the 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of Rheea, Ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine having been carefully tested at Sahâranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile the demand for rheea continues and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council therefore considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Bhömeria nivea.*

4. A smaller reward not exceeding ten thousand rupees will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties and the fibre prepared from them must moreover always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre unless recourse is had to artificial means of desiccation, which greatly increase the cost

of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces, in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*—

(1)—That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2)—That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars :—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce, Calcutta.

11. A limited quantity of rhea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens, through this Department.

AGRICULTURE AND HORTICULTURE—FAMINE.

The 5th October 1877.

No. 244.—His Excellency the Viceroy in Council, having decided that the administration of famine relief shall be a branch of the business of the Public Works Department, Mr. C. E. Bernard, C.S.I., is transferred as Additional Secretary to the Government of India from the Revenue, Agriculture and Commerce Department to the Public Works Department.

STATISTICS.

The 5th October 1877.

No. 410.—The Governor General in Council has been pleased to change the designation of Mr W. W. Hunter, L.L.D., from Director General of Statistics to the Government of India, to that of Director General of Gazetteers.

EMIGRATION.

The 2nd October 1877.

No. 175.—Under the provisions of Section 56 of the Indian Emigration Act (VII of 1871), the GovernorGeneral in Council is pleased to direct, the substitution of the following for rules 136, 140, and 141 of the rules relating to emigration from the port of Madras to British and Foreign colonies, which were published in the *Gazette of India*, dated the 14th November 1874, Part I, page 541 :—

RULE 136. Return emigrants who are entitled under their contract to a free return passage at the expense of the colony shall immediately on their landing be properly lodged and provided for by the Agent of the colony whence the coolies have returned, and they should not be detained in Madras longer than is necessary to arrange everything for their return. The sick should be sent to hospital at once, and all who are paupers returned to their homes at the expense of the colony. In all cases care must be taken that those who are blind, lame, or otherwise helpless, are sufficiently provided with such additional assistance for the journey home as their condition or circumstances may render necessary.

RULE 140. The Protector of Emigrants, in the case of emigrants landed at Madras, shall, if such emigrants are under their contract entitled to a free return passage at the expense of the colony, then forward them to the Emigration Agent for the colony from which they have returned, to be kept by him in the depôt under his charge, board and lodging gratis, until the occurrence of the earliest suitable opportunity for their despatch to the presidency or province to which they belong.

RULE 141. The Emigration Agent for such colony shall then forward the emigrants as aforesaid to such presidency or province, as the case may be, paying their passage and making provision for their food, &c., under the supervision of the Protector of Emigrants, in the same manner as is done in the case of emigrants shipped to such colony.

COMMERCE AND TRADE.

The 5th October 1877.

No. 19 of 1877.—The following Notice to Mariners is published for general information:—

NOTICE TO MARINERS.

INDIA—COROMANDEL COAST.

Santipilly Light-house.

Notice is hereby given that Santipilly Light-house is wrongly marked on the Admiralty Charts; it stands one mile and a half north-eastward of its hitherto assigned position.

(The correct Geographical position, as determined by the Great Trigonometrical Survey of India, is as follows:—

Latitude	...	...	...	...	18°	4′	56″ N.
Longitude	...	...	...	...	83°	37′	35″ E.

From the shoalest part of the Santipilly Reef, where there is a depth of only 7 feet, the Light-house bears N. 52° 30′ W., or N. W. ⅝ W., distant 6½ nautic miles, and Santipilly Peak bears N. 46° 30′ W., 11 miles).

(*All bearings are Magnetic*: *Variation* 1° 15′ *East in* 1877.)

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 25th September 1877.

A. DUNDAS TAYLOR, *Comdr. (late* I. N.),
Supdt., Marine Survey of India.

By Order,

G. H. M. BATTEN,
Offg. Secretary to the Government of India.

This Notice affects the following Admiralty Charts—Coromandel Coast, No. 71*a*; and Bay of Bengal, No. 70*a*: *also* Admiralty Light list, East Indies, page 12.

[*See also* Indian Marine Survey Light list for 1877, page 22, and Taylor's Sailing Directory Vol. I., page 466.]

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

No. 20 of 1877.—The following Notice to Mariners is published for general information:—

NOTICE TO MARINERS.

BAY OF BENGAL—COROMANDEL COAST.

Anchorage Buoys in Madras Roadstead.

The following telegram has been received from the Master Attendant at Madras:—

"Warn vessels not to anchor inside of three buoys moored in six and quarter fathoms in the Madras Roads."

Commanders of vessels are therefore warned not to anchor inside the buoys referred to.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 25th September 1877.

A. DUNDAS TAYLOR, *Comdr. (late* I. N.),
Supdt., Marine Survey of India.

By Order,

G. H. M. BATTEN,
Offg. Secretary to the Government of India.

This Notice affects the following Admiralty Chart:—Coromandel Coast, No. 71*d*; *also* Indian Marine Survey of Madras Roadstead, Office No. 105, and Taylor's Sailing Directory, Vol. I, page 458.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

No. 392.—It is hereby notified that the undermentioned officers have been appointed by the Governor General in Council to receive the reports and statements and perform the duties mentioned in Sections 21 and 23 of Act VIII of 1876 (The Native Passenger Ships Act):—

At the Port of Bombay.

The Superintendent of Preventive Service for the time being.
The Deputy Superintendent of the Preventive Service for the time being.

At the Port of Kurrachee.

The Port Officer for the time being.

At the Port of Aden.

The Port Officer for the time being.

At the Ports in the Bombay Presidency under the control of the Collector of Salt Revenue.

The officers in charge of the Custom Houses.

No. 394.—It is hereby notified that the undermentioned officers have been appointed by the Governor General in Council to receive the reports and statements and perform the duties mentioned in Sections 21 and 23 of Act VIII of 1876 (The Native Passenger Ships Act).

The Port Officer in Calcutta.
The Conservator of the Port in Chittagong.
The Port Officer at False Point and Pooree.
The Port Officer at Balasore and Chandballi.

No. 396.—It is hereby notified that the undermentioned officers have been appointed by the Governor General in Council to receive the reports and statements and perform the duties mentioned in Sections 21 and 23 of Act VIII of 1876 (The Native Passenger Ships Act):—

The Port Officer at Rangoon.
The Port Officer at Moulmein.
The Port Officer at Akyab.
The Port Officer at Bassein.
The Senior Civil Officer at Mergui.
The Senior Civil Officer at Tavoy.
The Senior Civil Officer at Kyoukphyoo.

G. H. M. BATTEN,
Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 1st October 1877.

No. 152J.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (The Scheduled Districts Act), the Hon'ble the Lieutenant-Governor of the Punjab is pleased, with the previous sanction of the Governor General in Council, to extend Act X of 1877 (The Code of Civil Procedure) to the Scheduled Districts of the Punjab, except Sections 1 and 3, which are already in force in the said Scheduled Districts.

POLITICAL.

The 1st October 1877.

No. 2275P.—With reference to Notification No. 640P., dated 22nd March 1877, Mr. S. E. Voigt, Acting Consul for Sweden and Norway at Calcutta, resumed charge of his office on 17th September 1877.

The 3rd October 1877.

No. 2291P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Monsieur Henri de Closets as Vice-Consul for France at Madras.

GENERAL.

The 1st October 1877.

No. 2747 G.—The following extract from the *London Gazette*, dated Friday, August the 17th, 1877, is published for general information:—

Convention between the British and Egyptian Governments for the Suppression of the Slave Trade.

The Government of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and the Government of His Highness the Khedive of Egypt, being mutually animated by a sincere desire to co-operate for the extinction of the Traffic in Slaves, and having resolved to conclude a Convention for the purpose of attaining this object, the Undersigned, duly authorized for this purpose, have agreed upon the following Articles:—

ARTICLE I.

The Government of His Highness the Khedive having already promulgated a law forbidding the trade in slaves (negroes or Abyssinians) within the countries under His Highness' authority, engages to prohibit absolutely from henceforward the importation of any slaves (negroes or Abyssinians) into any part of the territory of Egypt or her dependencies, or their transit through her territories, whether by land or sea; and to punish severely, in the manner provided by existing Egyptian law, or in such manner as may hereafter be determined, any person who may be found engaged, directly or indirectly, in the Traffic in slaves (negroes or Abyssinians). The Government of His Highness the Khedive further engages to prohibit absolutely any negroes or Abyssinians from leaving the territory of Egypt or her dependencies, unless it be proved indubitably that such negroes or Abyssinians are free or manumitted.

It shall be stated in the certificates of manumission or passports which shall be delivered to them by the Egyptian authorities before their departure that they may dispose of themselves without restriction or reserve.

ARTICLE II.

Any person who, either in Egypt or on the confines of Egypt and her dependencies towards the centre of Africa, may be found engaged in the Traffic in slaves (negroes or Abyssinians), either directly or indirectly, shall, together with his accomplices, be considered by the Government of the Khedive as guilty of "stealing with murder" ("vol avec meurtre"); if subject to Egyptian jurisdiction he shall be handed over for trial to a court-martial; if not he shall immediately be handed over for trial according to the laws of his country to the competent tribunals, with the depositions (*procès-verbaux*) drawn up by the Egyptian superior authority of the place where the traffic has been proved, and all other documents or evidence ("éléments de conviction") handed over by the said authority, and destined to serve as proofs at the trial of the traders, so far as those laws may admit of such proof.

All slaves (negroes or Abyssinians) found in the possession of a dealer in slaves shall be liberated and dealt with in conformity with the provisions of Article III and of Annex (A) to the present Convention.

Le Gouvernement de Sa Majesté la Reine du Royaume Uni de la Grande Bretagne et d'Irlande, et le Gouvernement de Son Altesse le Khédive d'Egypte, mutuellement animés du sincère désir de co-opérer à l'extinction du Trafic des Esclaves, et ayant résolu de conclure une Convention afin d'atteindre ce but, les Soussignés, dûment autorisés à cet effet sont convenus des Articles suivants:—

ARTICLE I.

Le Gouvernement de Son Altesse le Khédive ayant déjà édicté une loi à l'effet d'interdire dans les états soumis à son autorité la traite des esclaves nègres ou Abyssins, s'engage à prohiber dorénavant, d'une manière absolue, l'importation sur tout le territoire de l'Egypte et de ses dépendances, et le transit par voie de terre et par voie de mer à travers ce territoire des esclaves nègres ou Abyssins; et à punir sévèrement, d'après les lois Egyptiennes en vigueur ou selon qu'il sera fixé ci-après toute personne qui sera trouvée se livrant directement ou indirectement à la Traite des esclaves nègres ou Abyssins. Le Gouvernement de Son Altesse le Khédive s'engage, en outre, à porhiber, d'une manière absolue, la sortie hors du territoire Egyptien ou de ses dépendances de tous nègres ou Abyssins quelconques, à moins qu'ils ne soit établi d'une manière certaine que ces nègres ou Abyssins sont libres ou affranchis.

Il sera constaté, dans les lettres d'affranchissement ou les passeports qui leur seront délivrés par l'autorité Egyptienne, avant leur départ, qu'ils pourront disposer d'eux-mêmes sans restriction ou réserve.

ARTICLE II.

Tout individu qui, sur le sol Egyptien ou sur les confins de l'Egypte et de ses dépendances, vers le centre de l'Afrique, sera trouvé se livrant directement ou indirectement au Trafic des esclaves nègres ou Abyssins sera, ainsi que ses complices, considéré par le Gouvernement du Khédive comme coupable de vol avec meurtre; s'il relève de la juridiction Egyptienne il sera traduit devant un conseil-de-guerre; dans le cas contraire il sera immédiatement déféré, pour être jugé, d'après les lois de son pays aux tribunaux compétents, avec les procès-verbaux dressés par l'autorité supérieure Egyptienne du lieu où le trafic aura été constaté et tous autres documents ou éléments de conviction remis par la dite autorité, et devant servir comme preuves au jugement des trafiquants, en tant que ces lois le permettent.

Tous les esclaves nègres ou Abyssins trouvés en possession d'un trafiquant seront mis en liberté et traités conformément aux provisions de l' Article III ci-après, et de l' Annexe (A), qui fait partie de la présente Convention.

ARTICLE III.

Taking into consideration the impossibility of sending back to their homes slaves (negroes or Abyssinians) who may be captured from slave-dealers and liberated, without exposing them to the risk of perishing from fatigue or want, or of falling again into slavery, the Egyptian Government will continue to take and apply in their favour such measures as they have already adopted, and which are hereinafter enumerated in Annex (A) to the present Convention.

ARTICLE IV.

The Egyptian Gouvernment will exert all the influence it may possess among the tribes of Central Africa, with the view of preventing the wars which are carried on for the purpose of procuring and selling slaves.

It engages to pursue as murderers all persons who may be found engaged in the mutilation of or traffic in children; if such persons are amenable to Egyptian jurisdiction they will be brought before a court-martial; if not, they will be handed over to the competent tribunals to be dealt with according as the law of their country directs, together with the depositions (*procès-verbaux*) and other documents or evidence ("éléments de conviction") as laid down in Article II.

ARTICLE V.

The Egyptian Government engages to publish a special Ordinance, the text of which shall be annexed to the present Convention, prohibiting altogether all Traffic in slaves within Egyptian territories after a date to be specified in the Ordinance, and providing also for the punishment of persons guilty of violating the provisions of the Ordinance.

ARTICLE VI.

With the view to the more effectual suppression of the Traffic in slaves (negroes or Abyssinians) in the Red Sea, the Egyptian Government agrees that British cruizers may visit, search, and, if necessary, detain, in order to hand over to the nearest or most convenient Egyptian authority for trial, any Egyptian vessel which may be found engaged in the Traffic in slaves (negroes or Abyssinians), as well as any Egyptian vessel which may fairly be suspected of being intended for that Traffic, or which may have been engaged in it on the voyage during which she has been met with.

This right of visit and detention may be exercised in the Red Sea, in the Gulf of Aden, on the coast of Arabia, and on the East Coast of Africa, and in the maritime waters of Egypt and her dependencies.

All slaves (negroes or Abyssinians) captured by a British cruizer on board an Egyptian vessel shall be at the disposal of the British Government, who undertakes to adopt efficient measures for securing to them their freedom.

The vessel and her cargo, as well as the crew, shall be handed over for trial to the nearest or most convenient Egyptian authority.

Nevertheless, in all case where it may not be possible for the commander of the cruizer making the capture to forward the captured slaves to a British depôt, or where from any other circumstances it may appear desirable and in the interest of the captured slaves (negroes or Abyssinians)

ARTICLE III.

En égard à l'impossibilité de renvoyer chez eux les esclaves nègres ou Abyssins délivrés des mains des trafiquants et affranchis, sans les exposer à succomber de fatigue ou de misère, ou bien à retomber en esclavage, le Gouvernement Egyptien continuera à prendre envers eux et à leur appliquer les mêmes mesures qu'il a déjà prises, et qui sont énumérées dans l' Annexe (A) susmentionnée.

ARTICLE IV.

Le Gouvernement Egyptien usera de toute l'influence qu'il pourrait avoir parmi les tribus de l'Afrique Centrale, dans le but d'empêcher les guerres qu'elles se font, pour se procurer et pour vendre des esclaves.

Il s'engage à poursuivre comme assassins tous les individus qui seront trouvés se livrant soit à la mutilation, soit au trafic des enfants; si ces individus relèvent de la juridiction Egyptienne, ils seront traduits devant un conseil-de-guerre; dans le cas contraire, ils seront déférés aux tribunaux compétents, pour être jugés suivant les lois de leur pays, avec les procés-verbaux et autres documents ou éléments de conviction, comme il est dit à l'Article II.

ARTICLE V.

Le Gouvernement Egyptien s'engage à publier une Ordonnance spéciale, dont le texte sera annexé à la présente Convention, interdisant entièrement tout Trafic d'esclaves dans le territoire Egyptien, à partir d'une date spécifiée dans l'Ordonnance, et réglant la punition des personnes coupables de contravention aux dispositions de l'Ordonnance.

ARTICLE VI.

Dans le but de rendre plus efficace la répression de la Traite des esclaves négres ou Abyssins dans la Mer Rouge, le Gouvernement Egyptien consent à ce que les croiseurs Britanniques visitent, recherchent et, au besoin, détiennent, pour le remettre ensuite à l'autorité Egyptienne la plus rapprochée ou la plus convenable, afin qu'il soit jugé, tout bâtiment Egyptien qui sera trouvé se livrant à la Traite des esclaves nègres ou Abyssins, de même que tout bâtiment Egyptien qui sera justement soupçonné d'être destiné à ce trafic, ou qui s'y sera livré pendant le voyage dans lequel il aura été rencontré.

Ce droit de visite ou de détention pourra être exercé dans la Mer Rouge, le Golfe d'Aden, le long de la côte d'Arabie, et de la Côte Orientale d'Afrique, et dans les eaux maritimes de l'Egypte et de ses dépendances.

Tous les esclaves négres ou Abyssins capturés par un croiseur Britannique à bord d'un bâtiment Egyptien, resteront à la disposition du Gouvernement Britannique, qui s'engage à prendre des mesures efficaces dans le but d'assurer leur liberté.

Le bâtiment et la cargaison, ainsi que l'équipage, seront livrés, pour être jugés, à l'autorité Egyptienne la plus rapprochée ou la plus convenable.

Néanmoins, dans tous les cas où le commandant du croiseur qui aura effectué la capture se trouverait dans l'impossibilité de consigner à un dépôt Britannique les esclaves capturés, ou quand, sous d'autres circonstances, il paraîtrait être opportun et dans l'intérêt des esclaves nègres ou Abyssins

that they should be handed over to the Egyptian authorities, the Egyptian Government engages, on an application being made to them by the Commander of the British cruizer, or by an officer deputed by him for that purpose, to take over charge of the captured negroes, or Abyssinians, and to secure to them their freedom with all the other privileges stipulated for on behalf of negroes or Abyssinians captured by the Egyptian authorities.

The British Government, on its part, agrees that all vessels navigating under the British flag, in the Red Sea, in the Gulf of Aden, along the coast of Arabia, and the East Coast of Africa, or in the inland waters of Egypt and her dependencies, which may be found engaged in the traffic in slaves (negroes or Abyssinians), may be visited, seized, and detained by the Egyptian authorities; but it is agreed that the vessel and its cargo shall, together with its crew, be handed over to the nearest British authority for trial.

The captured slaves (negroes or Abyssinians) shall be released by the Egyptian Government, and shall remain at their disposal.

If the competent tribunal should decide that the seizure, detention, or prosecution was unfounded, the Government of the cruizer will be liable to pay to the Government of the prize a compensation appropriate to the circumstances of the case.

ARTICLE VII.

The present Convention shall come into operation from the date of the signature hereof for Egypt proper as far as Assouan, and within three months from the date of signature for the Egyptian possessions in Upper Africa and on the shores of the Red Sea.

In witness whereof the undersigned have signed the present Convention, and have affixed thereto their seals.

Done at Alexandria, this fourth day of August, one thousand eight hundred and seventy-seven.

(L.S.) C. VIVIAN.

(L.S.) CHÉRIF.

Annexe A faisant partie de la Convention conclue entre le Gouvernement de la Grande Bretagne et le Gouvernement de l' Egypte, le 4 Août, 1877, pour la Suppression du Trafic des Esclaves.

La police était jusqu'à présent chargée de tout ce qui concernait les esclaves, leur affranchissement, l'éducation des enfants, &c.

Désormais ce service sera confié à Alexandrie et au Caire à un bureau spécial établi au Gouvernorat respectif, qui pourvoira à tout ce qui regardera les esclaves et leur affranchissement.

Dans les provinces le bureau sera placé sous la direction des Inspecteurs-Généraux.

Il y aura dans ce bureau un registre destiné à la consignation de tous les détails intéressant l'esclave affranchi.

En cas de plaintes présentées par des autorités Consulaires ou par des particuliers, le bureau procédera à l'information nécessaire.

Si l'information établit la légitimité des plaintes présentées, l'affaire sera déférée à l'autorité compétente, afin qu'il soit pourvu à l'application des dispositions relatives à l'affranchissement.

crpturés qu'ils soient remis aux autorités Egyptiennes, le Gouvernement Egyptien s'engage, sur la demande qui lui en sera faite par le Commandant du croiseur Britannique ou par un officier député per lui à cet effet, à se charger des négres ou Abyssins captures et à assurer leur liberté, avec tous les autres privilèges réservés aux nègres ou Abyssins capturés par les autoritiés Egyptiennes.

Le Gouvernement Britannique, de son côté, consent à ce que tout bâtiment naviguant sous pavillon Britannique dans la Mer Rouge, dans le Golfe d'Aden, et le long de la côte d'Arabie, et de la Côte Orientale d'Afrique, ou dans les eaux intérieurs de l'Egypte et de ses dépendances, qu' sera trouvé se livrant à la Traite des esclaves négres ou Abyssins, puisse être visité, saisi, et détenu par les autorités Egyptiennes; mais il est convenu que le bâtiment et sa cargaison, ainsi que l'équipage, seront livrés pour être jugés à l'autorité Anglaise la plus rapprochée.

Les esclaves nègres ou Abyssins capturés seront libérés par le Gouvernement Egyptien et resteront à sa disposition.

Si le tribunal compétent juge mal fondée la saisie, la détention, ou la poursuite, le Gouvernement du croiseur sera exposé à payer au Gouvernement du bâtiment adverse une compensation appropriée aux circonstances.

ARTICLE VII.

La présente Convention entrera en vigeur à partir du jour de la signature pour l'Egypte proprement dite jusqu'à Assouan et dans un délai de trois mois à dater de la signature pour les possessions Egyptiennes da la Haute Afrique et le littoral de la Mer Rouge.

En foi de quoi les Soussignés ont signé la présente Convention et y ont apposé leurs sceaux.

Fait à Alexandrie, le quatre Août, mil huit cent soixante dix-sept.

(L.S.) C. VIVIAN.

(L.S.) CHÉRIF.

Au surplus tout ce qui concernera l'éducation de ces enfants sera spécialement confié à la direction des Gouverneurs d'Alexandrie et du Caire, qui se concerteront avec le Ministère de l'Instruction Publique, en vue des meilleures dispositions à adopter.

Pour les enfants du sexe masculin qui se trouveront dans les provinces, les Inspecteurs-Généraux les placeront dans les écoles des provinces. Quant aux filles, elles seront envoyées au Caire.

Au Soudan les esclaves libérés seront également employés, suivant les circonstances et à leur choix, au service agricole, domestique, ou militaire.

Ainsi fait à Alexandrie le 4 Août, 1877, pour être appliqué à partir de la même date que la susdite Convention.

Le Ministre des Affaires Etrangères,

(Signé) CHÉRIF.

Nous, Ismail, Khédive d'Egypte, vu l'Article V de la Convention passé entre les Gouvernements de la Grande Bretagne et d'Egypte, le 4 Août,

Si les plaintes sont présentées par l'esclaves lui-même, le bureau, après constatation, lui dèliverera des lettres d'affranchissement détachées d'un livre à souche, spécialement affecté à cet usage.

Quiconque aura pris à un affranchi ses lettres d'affranchissement, ou bien l'aura privé ou aura contribué à le priver de sa liberté par des moyens subreptices ou violents, sera traite comme trafiquant d'esclaves.

Le Gouvernement pourvoira aux besoins des esclaves et des affranchis.

Les esclaves du sexe masculin seront employés, suivant les circonstances et à leur choix, au service domestique, agricole, ou militaire.

Les femmes auront une occupation domestique, soit dans des établissements, dépendant du Gouvernement, soit dans des maisons honnêtes.

Les enfants mâles continueront à être reçus dans les écoles ou ateliers du Gouvernement, et les filles dans les écoles destinées à leur sexe.

Art. 3. Le Trafic des Esclaves blancs ou blanches sera et demeurera prohibé sur toute l'étendue du territoire Egyptien et dépendances. Cette prohibition prendra effet dans sept ans à dater de la signature de la Convention susrappelée. Toute infraction à la dite prohibition sera punie conformément aux dispositions de l'Article 2 qui précède.

1877, pour la suppression de la Traite des Esclaves, avons ordonné et ordonnons ce qui suit:—

Article 1. La vente des esclaves nègres ou Abyssins, de famille à famille, sera et demeurera prohibée en Egypte d'une manière absolue, sur tout le territoire compris entre Alexandrie et Assouan. Cette prohibition aura effet dans sept ans, à partir de la signature de la dite Convention, dont la présente Ordonnance fera partie intégrante. La même prohibition s'étendra au Soudan et aux autres provinces Egyptiennes, mais seulement dans douze ans, à dater de la signature précitée.

Art. 2. Toute infraction à cette prohibition de la part d'un individu quelconque, dépendant de la juridiction Egyptienne, sera punie de la peine des travaux forcés à temps, dont la durée pourra varier d'un minimum de cinq mois à un maximum de cinq ans, suivant la décision du Tribunal compétent.

Art. 4. Notre Ministre de la Justice reste chargé de pourvoir en temps utile à l'exécution des présentes.

(Signé) ISMAIL.

Pour ampliation :

Le Ministre des Affaires Etrangères,

(Signé) CHERIF.

Alexandrie, le 4 Août, 1877.

No. 2748*G*.—The following extract from the *London Gazette*, dated Friday, August the 17th, 1877, is published for general information :—

AT the Court at *Osborne House, Isle of Wight*, the 13th day of *August*, 1877.

PRESENT,

The QUEEN's Most Excellent Majesty in Council.

Whereas by an Act of Parliament made and passed in the Session of Parliament holden in the thirty-third and thirty-fourth years of the reign of Her present Majesty, intituled "An Act for amending the law relating to the Extradition of Criminals," and also by an Act of Parliament made and passed in the Session of Parliament holden in the thirty-sixth and thirty-seventh years of the reign of Her present Majesty, intituled "An Act to amend the Extradition Act, 1870," it was amongst other things enacted, that where an arrangement has been made with any foreign State with respect to the surrender to such State of any fugitive criminals, Her Majesty may, by Order in Council, direct that the said Acts shall apply in the case of such foreign State; and that Her Majesty may, by the same or any subsequent Order, limit the operation of the Order, and restrict the same to fugitive criminals who are in or suspected of being in the part of Her Majesty's dominions specified in the Order, and render the operation thereof subject to such conditions, exceptions, and qualifications as may be deemed expedient:

And whereas a Treaty was concluded on the 20th day of May, one thousand eight hundred and seventy-six, between Her Majesty and the King of the Belgians, for the Mutual Extradition of Fugitive Criminals, to which Treaty the above-mentioned Acts of Parliament were applied by an Order in Council of the twenty-first day of July, one thousand eight hundred and seventy-six:

And whereas a declaration was concluded on the twenty-third day of July, one thousand eight hundred and seventy-seven, between the Government of Her Majesty and the Government of His Majesty the King of the Belgians, extending the provisions of the above-mentioned Treaty to certain additional crimes, which declaration is in the terms following :—

The Government of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and the Government of His Majesty the King of the Belgians, having judged it expedient, with the view to the more complete prevention of crime within their respective territories, that persons charged with or convicted of certain crimes in addition to those enumerated in Article I of the Treaty between Great Britain and Belgium for the mutual surrender of fugitive criminals, of the

Le Gouvernement de Sa Majesté la Reine du Royaume-Uni de la Grande Bretagne et d'Irlande, et le Gouvernement de Sa Majesté le Roi des Belges, ayant jugé opportun, afin de mieux assurer la répression des crimes dans leurs territoires respectifs, de se livrer réciproquement, sous les conditions établies par le Traité conclu le 20 Mai, 1876, entre la Grande Bretagne et la Belgique pour l'extradition mutuelle des malfaiteurs, les personnes accusées ou condamnées du chef de

20th of May 1876, shall, under the provisions of that Treaty, be reciprocally delivered up, have agreed as follows :—

Persons charged as principals or accessories with or convicted of the undermentioned crimes committed in the territories of the one Party and who shall be found within the territories of the other party, shall be reciprocally delivered up to each other under the circumstances and conditions stated, in the Treaty between Great Britain and Belgium for the mutual surrender of fugitive criminals, of the 20th of May, 1876 :—

1. Administering drugs or using instruments with intent to procure the miscarriage of women.
2. Bigamy.
3. Abandoning children, exposing or unlawfully detaining them.
4. Any malicious act done with intent to endanger persons in a railway train.
5. Receiving any chattel, money, valuable security, or other property, knowing the same to have been embezzled, stolen, or feloniously obtained.

The provisions of the present Declaration shall come into force ten days after its publication, in conformity with the forms prescribed by the laws of the High Contracting Parties.

In witness whereof, the undersigned have signed the present Declaration, and have affixed thereto the seals of their arms.

Done at London, in duplicate, the 23rd day of July, 1877.

(L.S.) DERBY.
(L.S.) SOLVYNS.

certains crimes autres que ceux énumérés dans le dit Traité, sont convenus de ce qui suit :—

Les personnes accusées ou condamnées, comme auteurs ou complices du chef des infractions ci-dessous énumérées commises dans le territoire de l'une des Parties, et qui seront trouvées dans le territoire de l'autre Partie, seront réciproquement livrées dans les circonstances et conditions établies par le Traité du 20 Mai, 1876, conclu entre la Grande Bretagne et la Belgique pour l'extradition des malfaiteurs :

1. Administration de drogues ou usage d'instruments en vue de provoquer l'avortement.
2. Bigamie.
3. Délaissement, exposition ou recel d'enfants.
4. Tout acte punissable commis avec l'intention méchante de mettre en danger des personnes se trouvant dans un train de chemin de fer.
5. Recèlement frauduleux d'argent, valeur ou objets mobiliers provenant d'escroquerie, vol ou détournement.

La présente Déclaration entrera en vigueur dix jours apres sa publication dans les formes prescrites par la législation des pays respectifs.

En foi de quoi les soussignés ont dressé la présente Déclaration, qu'ils ont revêtue du cachet de leurs armes.

Fait, en double expédition, à Londres le 23 Juillet, 1877.

(L.S.) DERBY.
(L.S.) SOLVYNS.

Now, therefore, Her Majesty, by and with the advice of Her Privy Council, and in virtue of the authority committed to Her by the said recited Acts, doth order, and it is hereby ordered, that from and after the twenty-seventh day of August, one thousand eight hundred and seventy-seven, the said Acts shall apply in the case of the said Declaration with the Government of His Majesty the King of the Belgians as fully to all intents and purposes as in the case of the said recited Treaty.

C. L. Peel.

No. 2749 *G*.—The following extract from the *London Gazette*, dated Tuesday, August the 21st, 1877, is published for general information :—

TREATY WITH DAHOMEY.

Treaty between Captain George Lydiard Sulivan, of the Royal Navy, Commanding Her Majesty's ship "Sirius," on behalf of Her Most Gracious Majesty Victoria, Queen of Great Britain and Ireland and Empress of India, and the Avogah of Dahomey, Sahcloca, the second Avogah of Dahomey, Chodatong, on behalf of Gelele, King of Dahomey.

ARTICLE I.

It is agreed that there shall be henceforth peace and friendship between Her Most Gracious Majesty Queen Victoria and His Majesty Gelele, of Dahomey, in Africa, and their heirs and successors.

ARTICLE II.

There shall be to the subjects of Her Most Gracious Majesty Victoria, Queen of Great Britain and Ireland and Empress of India, complete liberty of commerce, and they shall have entire right and liberty to come with their ships and cargoes to all places and ports in the dominions of His Majesty Gelele, to reside and trade in any part of the said dominions, to hire, occupy and possess any houses or warehouses for the purpose of commerce, and enjoy the most complete protection and security from His Majesty the King of Dahomey, the Governors and people of his dominions.

ARTICLE III.

The subjects of Her Britannic Majesty being or residing or trading in the country of Dahomey shall receive special protection from all annoyance and inconvenience in their various occupations or trades from any and all of the subjects of His Majesty Gelele, and from foreigners residing in that country, and they shall be permitted to hoist on their houses and factories a flag of the Kingdom of Dahomey alone, or in concert with the flag of England; and the King Gelele engages herewith to issue a proclamation to His Majesty's subjects, and to all foreigners in his dominions, never again to molest, interfere with, or threaten the lives or persons of British subjects, on pain of severe punishment.

ARTICLE IV.

The export of slaves to foreign countries is for ever abolished in the territories of the King of Dahomey, and the law made and proclaimed in accordance with a former Treaty between Her

Majesty the Queen of England and King Gezo of Dahomey, dated January 13th, 1852, shall continue in force for ever.

ARTICLE V.

No British subject shall henceforth be compelled to attend any of the customs of the country of Dahomey where any human sacrifices are held.

ARTICLE VI.

Whereas, in consequence of insult and violence towards one of Her Majesty's subjects in the country of Dahomey, a fine has been imposed of 500 puncheons of oil on that kingdom, and a blockade established to enforce payment of the same, it is herein agreed, on the part of Her Most Gracious Majesty, that the fine shall be reduced to 400 puncheons of oil and the blockade immediately raised, under the following conditions: that 200 puncheons of oil are paid at once, and the remainder within twelve months from this date; and His Majesty King Gelele agrees to these conditions, and promises herewith to complete the payment of the 400 puncheons of oil by the time given.

Signed at the Pacooteh Whydah, at Whydah, this 12th day of May 1877.

(Signed) GEORGE LYDIARD SULIVAN, Captain and Senior Officer, West Coast of Africa.

SACHLOCA, the Avogah of Dahomey.

CHODATONG, the Second Avogah of Dahomey.

Mark

KING × GELELE.

of

Witnesses to Treaty:

(Signed) ARTHUR H. ALINGTON, Commander, H.M.S. "Boxer."

FREDERICK MAXWELL HERON, Commander, H.M.S. "Seagull."

No. 2750 *G.*—The following extract from the *London Gazette*, dated Tuesday, August the 21st, 1877, is published for general information:—

Foreign Office, August 20, 1877.

The Earl of Derby, Her Majesty's Principal Secretary of State for Foreign Affairs, has received from Her Majesty's Ambassador at Constantinople the following telegram relative to merchant vessels passing through the Bosphorus to the Black Sea:—

"To ensure efficiency of its means for prevention of trade in contraband of war, the Porte has decided that merchant vessels, passing through the Bosphorus to the Black Sea, must hand to the Captain of the Port of Anatoli Kavak the Firman with which they must be provided for the passage of the straits. Every vessel infringing this order will be stopped by the forts."

The 2nd October 1877.

No. 2752 *G.*—The following temporary appointments are made in the Mysore Commission:—

Mr. L. Ricketts, Deputy Commissioner 1st class, Bangalore District, to be an Additional Sessions Judge for the Nundydroog Division, under the provisions of Section 17 of Act X of 1872.

Captain F. H. T. G. Cumming, Deputy Commissioner 3rd class, Shimoga District, to officiate as Deputy Commissioner 1st class, Bangalore District, *vice* Mr. Ricketts.

Major C. S. Blair, Officiating Assistant Commissioner 1st class, to officiate as Deputy Commissioner 3rd class, Shimoga District, *vice* Captain Cumming.

B. Krishnaiengar, Judicial Sheristadar, Commissioner's Office, Nundydroog Division, to officiate as Assistant Commissioner 6th class, Roll B.

The 4th October 1877.

No. 2777 *G.*—APPOINTMENT.—Captain J. H. L. Greenfield, Officiating Commandant, Deolee Irregular Force, to officiate as Commandant of the Mhairwara Battalion, with effect from the date of assuming charge, *vice* Major Gunning on furlough.

No. 2778 *G.*—The following extract from Regimental order issued by the Officiating Commandant, Mhairwara Battalion, dated 17th August 1877, is confirmed:—

Lieutenant O'Moore Creagh, Adjutant, Mhairwara Battalion, assumed command of that Corps in addition to his other duties, with effect from the 17th August 1877, *vice* Major Gunning on furlough.

The 5th October 1877.

No. 2804 *G.*—APPOINTMENT.—Surgeon R. Caldecott, 1st Regiment, Central India Horse, to officiate temporarily as Residency Surgeon, Indore, with effect from the date of assuming charge, *vice* Surgeon-Major Beaumont on leave on medical certificate.

No. 2805 *G.*—APPOINTMENT.—Surgeon J. E. Ferguson, 24th Bombay Native Infantry, to be in temporary medical charge of the 1st Regiment, Central India Horse, and Western Malwa Political Agency, in addition to his other duties, with effect from the date of assuming charge, *vice* Surgeon R. Caldecott.

No. 2806 *G.*—APPOINTMENT.—Surgeon D. F. Keegan, 2nd Regiment, Central India Horse, to officiate as Residency Surgeon, Indore, from the date of taking over charge from Dr. Caldecott.

T. H. THORNTON,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS.

Simla, the 3rd October 1877.

No. 3484.—*Cash balances in the Government Treasuries in India on the last day of the month of August* 1877, *compared with those on the same date in* 1876 *and* 1875:—

	1875.	1876.	1877.
	Rs.	Rs.	Rs.
Govt. of India	3,45,23,509	3,24,49,207	1,85,42,079
Bengal ...	1,82,95,065	1,05,43,074	90,85,098
Assam ...	34,08,014	31,32,282	20,06,834
British Burmah	35,66,282	30,75,220	34,67,724
N.-W. Provinces	2,23,12,615	2,24,97,408	2,23,21,342
Oudh ...	65,99,579	60,08,393	53,70,730
Punjab ...	1,27,53,687	1,34,29,955	1,11,41,518
Bombay ...	1,73,47,775	2,41,21,737	2,49,02,019
Central Provs.	46,74,522	45,51,973	53,17,372
Madras ...	2,53,92,874	1,66,74,327	1,69,12,859
TOTAL ...	14,88,73,922	13,64,83,576	11,90,67,575

No. 3574.—*Bills drawn upon India by the Secretary of State*, 1877-78 :—

	£	Rs.	Average rate.	Loss compared with outturn at exchange of 2s. the rupee.
Estimated for the whole year.	12,250,000	13,85,00,000	1s. 9·23d.	1,00,00,000
In the month of Sept.	617,115	71,10,000	1s. 8·83d	9,38,850
To the end of the month of Sept.	6,009,091	6,91,67,939	1s. 8·85d.	90,77,029
Remains to make estimate good.	6,240,909	6,93,32,061	1s. 9·60d.	69,22,971

Estimated expenditure in excess of the cost at 2s. the rupee in raising £6,009,091 @ 1s. 9·23d. ..	Rs	78,48,608
Actual expenditure in excess of the cost at 2s the rupee in raising £6,009,091 @ 1s 8·85d. .	„	90,77,029
Expenditure in excess of estimate	Rs.	12,28,421

EXPENDITURE.—ADMINISTRATION.

The 3rd October 1877.

No. 3532.—The Governor General in Council is pleased to appoint Mr. Stuart Colvin Bayley, C.S.I., to be *pro tempore* Personal Assistant to His Excellency the Viceroy for famine affairs with effect from the 27th September.

PENSIONS, GRATUITIES, &c.

The 5th October 1877.

No. 3576.—The Governor General in Council directs the publication of the following Addendum to the Civil Leave Code of the Financial Department :—

CIVIL LEAVE CODE.

Section 37, (page 141).

Insert the following as Rule 1B under this section together with the Note appended :—

1B.—If the Local Government decides before an officer whom it has the power to remove from the service leaves India, that he shall not be permitted to return to duty in India, notice should be given to him before he leaves India, so that any remonstrance which he may wish to make, may be considered on the spot by an authority fully cognisant of the facts of the case. Such notice should not be postponed until after the officer's departure and then communicated to him through the Secretary of State. But if the question to be determined is the propriety of removing an officer for incapacity, whether mental or physical, which is of such a nature that it is not possible to say before his departure whether it will be permanent or temporary, the Local Government should report the circumstances fully to the Government of India for communication to the Secretary of State for India.

[NOTE.—These Rules (1A and 1B) must not be understood to authorise the grant of furlough to an officer who ought to be dismissed or removed from the service for misconduct or general incapacity.]

SEPARATE REVENUE—OPIUM.

The 5th October 1877.

No. 3580.—*Opium Revenue to date compared with the estimate for the year* 1877-78 :—

PRESIDENCY.	LATEST MONTH.				SEVEN SALES OF BENGAL OPIUM AND SIX MONTHS' DUTY ON MALWA OPIUM.		
	Estimate.	Actual.	Better than Estimate.	Worse than Estimate.	Estimate.	Actual.	Better than Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Bengal ...	45,92,000	51,10,725	5,18,725	...	3,21,44,000	3,50,31,705	28,87,705
Bombay ...	23,78,460	11,15,400	...	12,63,060	1,29,59,000	1,39,84,250	10,25,250
TOTAL ...	69,70,460	62,26,125	...	7,44,335	4,51,03,000	4,90,15,955	39,12,955

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

APPOINTMENTS AND PROMOTIONS.

Simla, the 1st October 1877.

No. 885.—The Viceroy and Governor General in Council has much gratification in announcing that the Queen and Empress of India has been graciously pleased, in commemoration of Her Majesty's Birthday, to appoint Field Marshal His Royal Highness the Duke of Cambridge, to be Honorary Colonel of the 10th Bengal Lancers. Dated 2nd June 1877.

No. 886.—VETERINARY DEPARTMENT—

Under the authority of Her Majesty's Government, 1st class Veterinary Surgeon George Kettlewell is promoted to the grade of Staff Veterinary Surgeon.

RETIREMENTS.

No. 887.—In continuation of G. G. O. No. 747, dated the 16th August 1877, the undermentioned officer is permitted to retire from the service, from the date specified, under the provisions of G. G. O. No. 8 of the 1st January 1877:—

No.	RANK AND NAME.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£ s. d.	£ s. d.	£ s. d.		
23	Lieutenant-Colonel Addington Taylor.	Staff Corps	292 0 0	257 5 0	.....	1st October 1877.	England.

The 5th October 1877.

APPOINTMENTS AND PROMOTIONS.

No. 888.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Neville Francis FitzGerald Chamberlain, 1st Battalion, 11th Foot, Officiating Squadron Officer, 2nd Regiment, Central India Horse,— 25th July 1876.

Lieutenant Reginald Campbell Hadow, 55th Foot, Officiating Wing Officer, 2nd (Prince of Wales' Own) Goorkha Regiment (The Sirmoor Rifles),—26th July 1876.

Lieutenant James Loughnan O'Bryen, 1st Battalion, 11th Foot, Officiating Wing Officer, 31st (Punjab) Regiment of Native Infantry,—28th August 1876.

No. 889.—LONDON GAZETTE—

The following extracts are published for general information:—

"*London Gazette,*" 31*st August* 1877, *pages* 5039, 5040 *and* 5041.

India Office, 31*st August* 1877.

Her Majesty has been pleased to approve of the following promotions among the officers of the Staff Corps and Indian Military Services made by the Governments in India:—

BREVET.

To be Colonels.

Lieutenant-Colonel Charles Batchelor, Bengal Cavalry. Dated 10th June 1877.

Lieutenant-Colonel Edward John Wild, Bengal Infantry. Dated 13th June 1877.

To be Majors.

Captain Atwill Curtois, Madras Cavalry, in succession to General W. N. T. Smee, Bombay Infantry, deceased. Dated 8th February 1877.

Captain Irvine Low, Bengal Cavalry, in succession to Lieutenant-General F. Rowcroft, C.B., Bengal Infantry, deceased. Dated 23rd March 1877.

Captain George Charles Jackson, Bengal Cavalry, in succession to Colonel (borne as Major-General on the Indian List) H. D. Innes, Madras Staff Corps, deceased. Dated 28th March 1877.

Captain Henry Charles Kemble, Bengal Cavalry. Dated 10th June 1877.

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major William Siddons Young. Dated 13th June 1877.

Major Willoughby Charles Stanley Clarke. Dated 13th June 1877.

Major Thomas Walter Rutherfurd. Dated 14th June 1877.

Major Willoughby Henry Garton. Dated 14th June 1877.

To be Majors.

Captain Edwin Colnett Corbyn. Dated 6th May 1877.

Captain Lorne Macdonald. Dated 8th May 1877.

Captain Thomas Herbert Lewin. Dated 12th June 1877.

Captain William Jackson Stewart. Dated 12th June 1877.

Captain Fitzherbert Coddington. Dated 12th June 1877.

Captain Marshall Pritchard Moriarty. Dated 13th June 1877.

Captain Henry Charles Anthony Szczepanski. Dated 13th June 1877.

Captain Stephen Beckett. Dated 13th June 1877.

Captain Thomas Augustus Scott. Dated 13th June 1877.

Captain Travers Dodgson Madden. Dated 13th June 1877.

Captain (Brevet Major) George Campbell Ross. Dated 19th June 1877.

To be Captains.

Lieutenant John Abercrombie. Dated 25th April 1877.

Lieutenant (Brevet Captain) Edwin Henry Hayter Collen. Dated 5th May 1877.

Lieutenant Lyndon Bolton Irwin. Dated 16th May 1877.

Lieutenant John Corse Scott. Dated 16th May 1877.

Lieutenant Charles Francis Massy. Dated 26th May 1877.

Lieutenant Robert Alexander Swetenham. Dated 26th May 1877.

BENGAL ARMY.

CAVALRY.

To be Lieutenant-Colonel.

Major (Brevet Colonel) Charles Batchelor. Dated 1st June 1877.

Late 3rd Light Cavalry.

To be Major.

Captain (Major-General) Sir Dighton Macnaghten Probyn, C.B., K.C.S.I. (Supernumerary). Dated 1st June 1877.

INFANTRY.

To be Lieutenant-Colonel.

Major John Henry Willoughby Osborne. Dated 9th June 1877.

To be Majors.

Late 44th Native Infantry.

Captain William Stephen Alexander Lockhart. Dated 9th June 1877.

Late 57th Native Infantry.

Captain Henry Campbell Garden. Dated 9th June 1877.

BENGAL MEDICAL ESTABLISHMENT.

To be Surgeon-Major.

Surgeon Robert Harvey. Dated 31st March 1877, to stand immediately below Surgeon-Major James Cleghorn, M.D.

The names of the undermentioned officers should be as follows, and not as given in the *London Gazettes* named :—

London Gazette, 26th January 1877, Captain Mansel Armstrong, Bengal Staff Corps.

London Gazette, 16th February 1877, Lieutenant-Colonel Thomas Edward Vander-Gucht, Bengal Staff Corps.

London Gazette, 27th March 1877, Lieutenant-Colonel Charles Tatham Hitchins, Bengal Staff Corps.

London Gazette, 27th March 1877, Lieutenant-Colonel Alexander Howe Bramley, Bengal Staff Corps.

London Gazette, 27th March 1877, Lieutenant-Colonel Lionel Henry Planta De Hochepied Larpent, Bengal Staff Corps.

London Gazette, 27th March 1877, Major Reymond Hervey de Montmorency, Bengal Staff Corps.

The date of rank of Captain Norton Charles Martelli, Bengal Staff Corps, should have been stated in the *London Gazette* of the 12th January 1877, to be 11th October 1876.

"London Gazette," 4th September 1877, *pages* 5100 *and* 5101.

War Office, Pall Mall, 4th September 1877.

BREVET.

Senior Apothecary J. M. De Souza, Bombay Medical Establishment, to have the local and honorary rank of Surgeon. Dated 5th September 1877.

Apothecary William Francis Browne, Retired List, Bengal Medical Establishment, to have the honorary rank of Surgeon. Dated 5th September 1877.

The following officers to be granted a step of honorary rank on retirement :—

Lieutenant-Colonels and Brevet Colonels to be Major-Generals. Dated 5th September 1877.

Henry Ferrers Waddington, Bengal Staff Corps.
John Alfred Brereton, Bengal Staff Corps.
James Puckle, Madras Staff Corps.
John Elphinstone, Madras Staff Corps.
Alexander James Bruce, Madras Staff Corps.
Arthur Francis, Madras Staff Corps.
John Frederic Berthon, Bombay Staff Corps.
James Hyde Champion, Bombay Staff Corps.
John Pitcairn Sandwith, Bombay Staff Corps.

Lieutenant-Colonels to be Colonels. Dated 5th September 1877.

George Charles Lloyd, Bengal Army.
Frederic Nicholas Miles, Bengal Staff Corps.
George Massey Payne, Madras Staff Corps.
Edward Cave, Madras Staff Corps.
Newman Burfoot Thoyts, Bombay Staff Corps.

The undermentioned Warrant Officers to be granted a step of honorary rank as follows :—

To have the honorary rank of Captain :—

Deputy Commissary James Lever, Madras Establishment. Dated 1st May 1877.

Deputy Commissary Patrick Walsh, Bombay Establishment. Dated 2nd May 1877.

To have the honorary rank of Lieutenant, junior of that rank for one year :—

Deputy Assistant Commissary James Joyce, Madras Establishment. Dated 1st May 1877.

Deputy Assistant Commissary Charles McMillan, Bombay Establishment. Dated 2nd May 1877.

No. 890.—ARMY COMMISSARIAT DEPARTMENT—

Temporary.

Lieutenant L. W. Christopher, Sub-Assistant Commissary General, 2nd class, on return from furlough, to officiate as Sub-Assistant Commissary General, 1st class, with effect from the 22nd September 1877.

No. 891.—With reference to G. G. O. No. 778 of 1877, the appointment of Lieutenant G. Wingate as a Sub-Assistant Commissary General, 3rd class, on probation, will have effect from the 7th August 1877.

No. 892.—HYDERABAD CONTINGENT—

3rd Cavalry.

Lieutenant E. C. Gubbins, Squadron Officer and Officiating Adjutant, to officiate as Squadron Commander, *vice* Captain Cummins, appointed to the 4th Cavalry.

Lieutenant M. J. Meade, Officiating Squadron Officer, on probation, to officiate as Adjutant, *vice* Lieutenant Gubbins.

4th Cavalry.

Captain J. T. Cummins, Officiating Squadron Commander, 3rd Cavalry, to officiate as Squadron Commander, *vice* Lieutenant-Colonel E. Hill, on furlough.

No. 893.—The following order issued by the Resident at Hyderabad, is confirmed :—

No. 210, *dated* 31*st August* 1877.—Directing Lieutenant H. M. Mason, Officiating Squadron Officer, 2nd Cavalry, Hyderabad Contingent, to officiate as Adjutant of the regiment in addition to his other duties, *vice* Captain H. C. Hamilton, officiating as Squadron Commander.

No. 894.—NATIVE ARMY—

11th Regiment of Native Infantry.

Jemadar Oodit Pandy to be Subadar, *vice* Davee Sing, invalided; Havildar Khooman Sing to be Jemadar, *vice* Oodit Pandy, promoted,—1st May 1877.

36th (The Bareilly) Regiment of Native Infantry.

Jemadar Umrit Singh to be Subadar, *vice* Rambuccus Sing, dismissed; Havildar Hurburrun Pandy to be Jemadar, *vice* Umrit Singh, promoted,—24th August 1877.

No. 895.—PUNJAB FRONTIER FORCE—

3rd Punjab Infantry.

Jemadar Jhunda Sing to be Subadar, *vice* Churtoo, deceased; Havildar Deedoo to be Jemadar, *vice* Jhunda Sing, promoted,—23rd June 1877.

No. 896.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Mr. James Henry Elias Beer to be Sub-Lieutenant, *vice* Lieutenant C. G. Smyth, permitted to resign his appointment at his own request.

Subject to his passing the prescribed examination in drill.

FURLOUGH AND LEAVE.

No. 897.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave :—

Major Dudley Thomas Heatley Sampson, Bengal Staff Corps, Squadron Commander, 9th Bengal Cavalry,—urgent private affairs, for six months, under Rule XI of the Regulations of 1868.

Captain William James Heaviside, Royal Engineers, Deputy Superintendent, 3rd grade, Great Trigonometrical Survey of India,—private affairs, for one year, under Rule IX of the Regulations of 1868.

No. 898.—REPORTS OF DEPARTURE—

Lieutenant-Colonel (Brevet Colonel) P. G. Scott, Infantry, G. G. O. No. 718 of 1877,—*Khedive*, 19th September 1877, from Calcutta.

Captain (Brevet Major) R. Morris, late 1st European Light Cavalry, G. G. O. No. 718 of 1877,—*Australia*, 1st September 1877, from Bombay.

Captain C. W. Babington, General List, Infantry, G. G. O. No. 630 of 1877,—*Australia*, 1st September 1877, from Bombay.

PENSIONS.

No. 899.—Matthew Walter Robins, late 9th Brigade, Royal Artillery, an out-pensioner of the Royal Hospital at Chelsea, is permitted to draw his pension (which is chargeable to Imperial revenue) in India, *viz.*, one shilling per diem, from the date he ceases to receive regimental pay.

No. 900.—First Class Hospital Assistant Ameer Khan, 1st, of the 45th Regiment, Native Infantry, is granted a pension of Rs. 20-0-0 per mensem, from the date of his discharge, payable in the Presidency circle.

RESIGNATIONS.

No. 901.—Lieutenant Charles Swaine Hogge, Bengal Staff Corps, Sub-Assistant Commissary General, 2nd class, is permitted to resign the service from the 26th September 1877, subject to Her Majesty's approval.

TRANSFER OF OFFICERS.

No. 902.—In continuation of G. G. O. No. 883 of 1877, the services of the undermentioned officers have been placed temporarily at the disposal of the Government of Fort St. George, for special duty :—

Lieutenant-Colonel W. F. Bartleman, Infantry.

Captain A. T. Wintle, R.A.

" C. H. Stevenson, 1st Battalion, 18th Foot.

" W. B. Butlin, 2nd Battalion, 22nd Foot.

" R. H. Salkeld, General List, Infantry, Wing Officer, 16th (The Lucknow) Regiment of Native Infantry.

" C. H. Forster, General List, Infantry.

" J. Fraser, General List, Infantry, Wing Officer, 40th (The Shahjehanpore) Regiment of Native Infantry.

Lieutenant F. R. Thackeray, R. A.

" A. P. Williamson, 1st Battalion, 18th Foot.

" H. R. L. Holmes, 2nd Battalion, 22nd Foot.

" F. H. Probyn, 40th Foot.

" L. A. C. Cook, Bengal Staff Corps, Squadron Officer, 5th Bengal Cavalry.

No. 903.—In G. G. O. No. 883 of 1877, omit the name of Lieutenant H. K. Cavaye, 40th Foot.

No. 904.—The services of Lieutenant L. J. A. Chapman, Royal Horse Artillery, are placed at the disposal of the Hon'ble the Lieutenant-Governor of the North-Western Provinces and Oudh, with effect from the 8th September 1877.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th September 1877.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department from 15th to 28th September 1877:—

Corps.	RANK AND NAME.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
2nd Battalion, 12th Foot.	Lieutenant Q. H. Thompson ...	25th August 1877.	Cashmere.		

Statement of Deposits on account of Estates from 4th August to 28th September 1877.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Indian Military Service.					Rs. A. P.		
John Gillespie (a) ...	Lieut.-Colonel	Bengal Staff Corps.	7th February 1877.	Will left ...	303 3 0	.....	.....

(a).—Next-of-kin —Mother.—Mrs. Gillespie.
Brother and Executor—Charles Gillespie, Esq, Tacksman.
Sisters.—Mrs Sophia Adam
Miss Christina Mary Gillespie
Tulloch House—Kingussie—Inverness-shire.

W. M. LEES, *Colonel,*
Offg. Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 5th October 1877.

APPOINTMENTS AND PROMOTIONS.

No. 26.—Mr. Frederick Farlow to be a 3rd grade Engineer, on probation, from date of joining.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Simla, the 1st October 1877.

No. 429.—The following permanent promotions are made in the establishment of Accountants in the State Railway Branch with effect from the 4th June 1877:—

To be Accountant 2nd grade.

V. Balakistna Moodelliar, Western Rajpootana State Railway.

To be Accountant 3rd grade.

Mr. W. Ogden, Rajpootana State Railway.

No. 430.—Major R. Home, R. E., temporary Superintending Engineer 1st grade, is temporarily promoted to Chief Engineer III class from the date he assumed charge of the Office of Chief Engineer and Joint Secretary to the Government of the Punjab, in the Public Works Department, Irrigation Branch.

The 2nd October 1877.

No. 431.—Mr. G. F. Mathew, Assistant to the Manager, Rajpootana State Railway, is placed in charge of the current duties of the Manager's Office during the absence of Captain F. Firebrace, R.E., on privilege leave, and while specially attached to the Public Works Secretariat of the Government of India.

The 3rd October 1877.

No. 432.—The following changes and appointments are ordered in the Accounts Branch of the Public Works Department:—

Kattaloo Naidoo, Accountant 4th grade, Central Provinces, is transferred to the Military Works Branch.

Baboo Soshee Bhosun Bose, Punjab, and Kullyan Singh, North-Western Provinces, Accountants 4th grade, are transferred to the Rajpootana State Railway.

Mr. E. A. Wood, Accountant 3rd grade, Central India, is transferred to the Holkar and Neemuch State Railways.

Baboo Ram Chunder Bhate, Apprentice Accountant, and Mr. C. E. B. Ross, are appointed Accountants 4th grade, on probation, and posted to the Holkar and Neemuch State Railways.

No. 433.—Captain C. E. Shepherd, S. C., Executive Engineer 3rd grade, is, on return from furlough, transferred from the North-Eastern to the Central System of State Railways.

No. 434.—Mr. J. H. Vaughan is appointed an Accountant 4th grade, on probation, and posted to the Office of the Auditor of Accounts, Oudh and Rohilkhund Railway.

No. 435.—With reference to Public Works Department Notification No. 402, dated 13th September 1877, Colonel R. H. Sankey, R.E., assumed charge of his duties as Additional Deputy Secretary in the Public Works Secretariat of the Government of India on the 28th September 1877.

The 4th October 1877.

No. 436.—The undermentioned Engineers and Upper Subordinates are temporarily transferred to Mysore for employment on famine relief works:—

From Madras Famine Relief Works.

Colonel G. A. Searle, S. C., Executive Engineer 1st grade.

From Central System of State Railways.

Lieutenant A. S. W. Connor, B. S. C., Assistant Engineer 1st grade.
Corporal W. J. Otterson, Overseer 1st grade.
Gunner W. Martin, „ 1st „
Private J. Litchfield, „ 1st „
Mr. J. Corkery, „ 2nd „
„ H. C. Woods, „ 3rd „

From Public Works Department Secretariat Government of India.

Sub-Conductor George Wallace, Sub-Engineer 3rd grade.

The 5th October 1877.

No. 437.—The undermentioned Engineers and Upper Subordinates are temporarily transferred from the Military Works Branch to Madras and Mysore for employment on famine relief works:—

To Madras.

Captain G.T.Maitland, S.C., Executive Engineer 2nd grade.
Mr. M. Birkbeck, Temporary Executive Engineer 4th grade.
Captain G. D'A. Jackson, Temporary Executive Engineer 4th grade.
Mr. J. D. Davies, Temporary Assistant Engineer 1st grade.
Mr. J. G. Fox, Assistant Engineer 2nd grade.
„ F. Morse, „ „
„ J. Purdie, „ „
Lieutenant M. Martin, R. E., Assistant Engineer 2nd grade.
Mr. J. M. Harman, Assistant Engineer 2nd grade.
Sergeant W. Beevers, Supervisor 2nd grade.
Mr. J. McCarthy, „ „
„ W.Delahay, Temporary „ „
„ A. Passanah, Overseer 1st grade.
„ E. C. O'Sullivan, Overseer 1st grade.
Corporal V. H. Swann, „ „
Gooroo Dass Chutterjee, „ „
Shama Churn Dey, Overseer 1st grade.
Dowlut Ram, Overseer 2nd grade.

To Mysore.

Mr. A. Penny, Temporary Executive Engineer 1st grade.
Major D. C. Walker, R.E., Executive Engineer 2nd grade.
Mr. G. W. Dodsworth, Temporary Executive Engineer 2nd grade.
Lieutenant N. Arnott, R.E., Temporary Executive Engineer 4th grade.
Mr. T. H. Jewett, Temporary Assistant Engineer 1st grade.
Mr. G. F. Lamb, Assistant Engineer 2nd grade.
Mr. O. Hœrnle, Assistant Engineer 2nd grade.
„ J. Hogan, „ „

No. 438.—The undermentioned Engineers and Upper Subordinates are temporarily transferred from Bengal Provincial Establishment to Madras, for employment on famine relief works:—

Mr. D. Scott, Executive Engineer 2nd grade.
„ F. Sills, „ „ 4th „
„ E. J. Meara, „ „ 4th „ temporary.
„ B. Clark, Assistant Engineer 1st „
„ J. C. G. Keddie, „ „ 1st „
Conductor S. S. Saunders, Sub-Engineer 2nd grade.
Mr. T. Smith, Sub-Engineer 3rd grade.
„ H. O. Lange, „ „
Sergeant D. Dallas, Supervisor 2nd grade.
„ J. Gray, Overseer 1st grade.
Mr. D. McCarthy, „ 1st „

No 439.—ADDENDUM.—To Public Works Department Notification No. 410 of the 15th September 1877, after "State Railway Establishment" add "with effect from 1st January 1877."

No. 440.—The following changes are ordered in the postings of officers of the Superior Account Establishment:—

Major I. P. Westmorland, R. E., Examiner of Accounts, Western System of State Railways, is transferred to the Military Works Branch, *vice* Mr. Hopkins.

Mr. J. Hopkins, Examiner of Accounts, Military Works Branch, is transferred to the Central Provinces, *vice* Major Trail.

Major D. H. Trail, R. E., Examiner of Public Works Accounts, Central Provinces, is transferred to the Examinership of the Western System of State Railways, *vice* Major Westmorland.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, OCTOBER 6, 1877. | Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 31st March 1877.

From the 14th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 7th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid *in advance*.

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E. J. DEAN,

Publisher, Gazette of India.

HIGH COURT—Original Side.

NOTIFICATION.

Calcutta, the 5th October 1877.

The Honorable the Chief Justice has, with the approval of His Excellency the Governor General of India in Council, appointed Mr. A. B. Miller to perform the duties of the Receiver of the Court, in addition to his own duties as Official Assignee of the Court for the Relief of Insolvent Debtors at Calcutta, during the absence of Mr. J. C. Macgregor on leave, or until further order.

By order,

R. BELCHAMBERS,

Registrar.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Simla, the 1st October 1877.

No. 21.—Mr. M. Fleischer, an Assistant Superintendent of the 1st Grade, is allowed furlough for two years, under Section 12 of the Civil Leave Code, with effect from the forenoon of the 6th August 1877.

No. 22.—Mr. H. A. W. Fanshawe, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for three months, under Section 32 of the Civil Leave Code, with effect from the forenoon of the 19th August 1877.

ALBERT CAPPEL,

Offg. Dir. Genl. of Tels. in India.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Field Office, Naini Tal, the 2nd October 1877.

No. 1F.—The leave of absence, under Section 12, Supplement F of the Civil Leave Code, granted in Notification No. 25, dated 23rd July last, to Mr. William James Smith, Assistant Surveyor, 2nd Grade, is cancelled, and Mr. Smith is granted one year's leave of absence under Section 3, Supplement F, from the 17th July 1877.

D. C. VANRENEN, *Colonel, R.A.,*

Superintendent of Revenue Surveys.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 28th September 1877.

No. 95.—Mr. W. H. Johnson, Executive Engineer, Temporary 2nd Grade, received charge of the Barrackpore Division, Military Works, from Colonel J. Dawson, Executive Engineer, 1st Grade, on the 15th September 1877, after noon, in addition to his present duties.

No. 96.—With reference to Public Works Department Notification No. 393, dated 8th September 1877, Mr. J. A. Ellis, Accountant, 3rd Grade, was relieved of his duties in the Office of the Examiner of Accounts, Military Works, on the 21st September 1877, after noon.

No. 97.—With reference to Public Works Department Notification No. 422, dated 26th September 1877, Lieutenant A. L. Mein, R.E., Assistant Engineer, 2nd Grade, is posted to the Meerut Division of Superintendence, Military Works.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Meerut Division of Superintendence.

Meerut, the 27th September 1877.

No. 57.—Privilege leave for twenty-one days is granted to Major Birney, R.E., Executive Engineer, Ranikhet Division, Military Works, with effect from the 11th October 1877, or any subsequent date (not later than the 20th October 1877) from which he may wish to avail himself of the same.

No. 58.—Lieutenant J. T. Rice, R.E., Assistant Engineer, 2nd Grade, Meerut Division, Military Works, returned on the afternoon of the 15th instant from the one month's privilege leave granted him in this Office Notification No. 42, dated 6th ultimo.

No. 59.—With reference to Public Works Department Notification No. 349, dated 8th August 1877, Mr. G. Reid, Overseer, 1st Grade, was relieved of his duties in the Morar Division, Military Works, on the 15th instant, and reported his departure for Narora on the 16th idem.

The 29th September 1877.

No. 60.—Captain J. E. Toller, R.E., Executive Engineer, Meerut Division, availed himself on the afternoon of the 21st September 1877 of the one month's privilege leave granted to him in this Office Notification No. 52, dated 8th idem.

The 2nd October 1877.

No. 61.—Major H. F. Blair, R.E., Executive Engineer, 1st Grade, and Mr. W. B. Bromley, Executive Engineer, 3rd Grade, respectively received and made over charge of the Chakrata Division, Military Works, on the forenoon of the 24th instant.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Divn. of Superintendence, Mily. Works.

Oudh Division of Superintendence.

Lucknow, the 27th September 1877.

No. 65.—Sergeant H. McGraw, Overseer, 1st Grade, attached to the Lucknow Division, Military Works, has been transferred to the Dinapore Division, Military Works, which he joined on the forenoon of the 22nd instant.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Divn., Mily. Works.

Rawul Pindi Division.

Rawul Pindi, the 26th September 1877.

No. 2230.—Notification No. 2108, dated 15th instant, cancelling two months' privilege leave granted to Mr. F. H. Ashhurst, Assistant Engineer, 1st Grade, Peshawur Division, Military Works, is hereby withdrawn.

The 27th September 1877.

No. 2239.—Privilege leave of absence for three months is granted to Lieutenant A. Hildebrand, R.E., Assistant Engineer, 2nd Grade, Peshawur Water Works Division, Military Works, with effect from 5th July 1877.

J. H. CROWDY, *Capt., R.E.,*
In charge of Supdg. Engr.'s Office, Rawul Pindi Divn., Mily. Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Lahore, the 2nd October 1877.

No. 1687.—With reference to Public Works Department Notification No. 166, dated 4th April 1877, Captain W. Sedgwick, R.E., Executive Engineer, 4th Grade, joined the Office of the Consulting Engineer for Guaranteed Railways, Lahore, on the forenoon of the 26th September 1877.

J. G. MEDLEY, *Colonel, R.E.,*
Consulting Engineer.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Simla, the 26th September 1877.

No. 17.—Mr. E. J. Shadbolt, Assistant Engineer, 2nd Grade, Holkar and Neemuch Railways, passed the Departmental Standard Examination in Hindustani on the 8th September 1877.

The 27th September 1877.

No. 18.—The following Officers, Assistant Engineers, 2nd Grade, Holkar and Neemuch Railways, passed, on the 25th July 1877, the Examination prescribed in Public Works Department Code II, iv, 17, 18 and 19:—

Mr. E. J. Shadbolt.
" F. Wolley-Dod.
" T. Michell.

The 28th September 1877.

No. 19.—With reference to Government of India, Public Works Department Notification No. 415 of the 22nd September 1877, Mr. G. A. Anderson, Assistant Engineer, 2nd Grade, is posted to the Holkar and Neemuch Railways.

W. C. FURNIVALL,
Offg. Director of State Railways.

Western System.

Murree, the 26th September 1877.

No. 32.—With reference to Public Works Department Notification No. 406, dated 14th instant, transferring Mr. J. W. Brassington, Temporary Executive Engineer, 4th Grade, to Rajputana, this Office Notification No. 22 of the 5th idem is cancelled.

The 27th September 1877.

No. 33.—The posting of Apprentice Overseers, made in this Office Notification No. 23 of the 6th instant, is revised as follows :—

To Punjab Northern State Railway.

Mr. G. W. Rayner, 2nd Grade.

To Indus Valley State Railway.

Mr. T. W. Daly, 2nd Grade.
Baboo Benode Beharee Bandyapadhya, 3rd Grade.
Miran Bakhsh, 3rd Grade.

ALEX. GRANT,
Director of State Railways, officiating in the Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS—(Open Line).

NOTIFICATION.

Mhow, the 1st October 1877.

No. 13.—With reference to Notification No. 401, dated 12th September 1877, by the Secretary to the Government of India, Public Works Department, Mr. O. Chalk took charge of the duties of Travelling Inspector of Accounts of the Open Line, Holkar and Neemuch State Railways, from the 1st October 1877.

W. S. S. BISSET,
Manager (Open Line), Holkar and Neemuch State Railways.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATION.

Rawal Pindi, the 1st October 1877.

No. 95.—Under instructions from the Director of State Railways, Western System, Mr. G. W. Rayner, Overseer, 2nd Grade, reported his arrival at Rawalpindi on the forenoon of 19th September 1877, and is posted to the Soan Division, which he joined on the afternoon of the 20th idem.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees		Balance of Bullion		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Sept. 24	2,482	...	5,97,544	22,44,072	48,00,282	75,13,041
„ 25	2,664	11,90,682	5,93,643	16,50,100	60,21,872	69,08,082
„ 26	1,994	...	5,93,706	10,52,949	58,87,323	75,07,226
„ 27	...	...	5,95,115	4,45,605	58,87,949	81,14,570
„ 28	...	...	3,99,047	31,647	57,99,556	85,28,529
„ 29	...	11,85,455	...	31,647	69,66,171	73,30,549

CALCUTTA MINT,
The 1st Oct. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 4th October 1877 ... Rs. 37,52,838-6-0

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
5th Oct. 1877.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows :—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 „	@	„	2	12	0	„
23 „	@	„	2	14	0	„
24 „	@	„	3	0	0	„

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 „	@	„	2	4	0	„
under 7 „	@	„	2	0	0	„

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.,* special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 30th September 1877.

PARTICULARS.	3½ PER CENT LOAN OF 1853-54.	4 PER CENT. LOANS							4½ PER CENT LOANS			5 PER CENT LOAN OF 1856-57.	5½ PER CENT. LOAN OF 1859-60	5 PER CENT DEBENTURES FOR		TOTAL AMOUNT.
		Of 1824-25	Of 1828 29	Of 1832-33	Of 1835-36	Of 1842 43	Of 1854-55	Transfer of 1865	Of 1870	Of 1871	Of 1872			10 years Repayable June 1877	15 years. Repayable June 1882	
Balance of 15th September 1877	55,600	33,173	2,346	14,46,720	30 67,000	2,01,60,300	1,12,36,700	1,73,00,800	41,55,600	2,97,000	3,03,67,100	82,800	4,57,32,000	5,02,000	33,03,000	13,76,42,139
Add—																
Amount enfaced at Madras between 16th and 30th September 1877 ...	..	.	...		..	5,000	14,700	55,000	...	...	...	...	...	...	...	74,700
Amount enfaced at Bombay between 16th and 30th September 1877 ...	...	..	...	...	.		1,000	..	...	...	...	...	..	...	...	1,000
Amount enfaced at Calcutta between 16th and 30th September 1877 ..	...	..	..	...	.	4,83,700	7,900	2,54,700	65,000	...	35,500	...	50,000	...	...	8,96,700
	55,600	33,173	2,346	14,46,720	30,67,000	2,06,49,000	1,12,60,200	1,75,10 500	42,20 600	2,97,000	3,04,02,600	82,800	4,57,82,000	5,02,000	33,03,000	13,86,14,839
Deduct—																
Amount written off in the London Registers	...	..	...	...		1,75,600	24,700	6,100	2,500	...	30,000	...	58,800	...	...	2,97,700
Balance on 30th September 1877	55 600	33,173	2,346	14,46,720	30,67 000	2,04,73,400	1,12,35,500	1,75,04,400	42,18,100	2 97,000	3,03,72,600	82,800	4,57,23,200	5,02,000	33,03,000	13,83,16,839

NOTE —From 9th June 1867 to 31st July 1877, enfaced from India, 2,499 lakhs; re-transferred from London, 2,515 lakhs.
" 1st August 1877 to 15th Augt " " " 16 " " " 2 "
" 16th " " to 31st " " " " 28 " " " 1 "
" 1st Sep " to 15th Sep. " " " 17 " " " 1 "
" 16th " " to 30th " " " " 9 " " " 2 "

2,569 lakhs. 2,521 lakhs
2,521 "
Balance against India 48 "

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 3rd October 1877.

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

Statement of Transactions of District Savings Banks for the quarter ending 30th September 1877

Province	Number of Banks open.	Deposits				Withdrawals						Balance		
		No.	Amount.			No.	Amount, Principal.			Amount, Interest.				
			Rs.	A.	P.		Rs.	A.	P.	Rs.	A. P.	Rs.	A.	P
Bengal ...	45	2,032	1,40,527	12	7	853	1,24,239	15	5	460	4 6	10,01,668	6	9
Assam	10	287	24,089	11	3	94	15,338	11	8	37	10 1	1,16,500	4	0
N. W. Provinces	35	1,659	78,247	9	7	383	58,726	4	7	246	6 10	4,60,961	11	8
Punjab	23	449	40,195	5	10	177	37,281	13	0	192	6 3	3,22,767	12	7
Oudh	12	342	32,763	1	11	106	24,056	5	0	119	14 7	2,10,824	6	8
Central Provinces... ...	19	302	38,532	5	10	74	15,994	5	7	18	15 3	2,31,198	5	0
British Burmah	13	286	21,414	8	2	100	17,714	12	6	117	2 0	1,16,560	7	1
Berar	2	121	9,320	0	6	33	7,456	12	8	10	6 0	66,514	13	9
India ...	5	417	24,775	8	6	87	12,898	8	6	46	15 2	1,32,635	0	9
Total interest for the year 1876-77	...	...	75,524	13	5	...	..			..		75,524	13	5
TOTAL ...	164	5,895	4,85,390	13	7	1,907	3,13,707	8	11	1,250	0 8	27,25,156	1	8

CALCUTTA,
The 3rd October 1877.

W. WATERFIELD,
Offg. Comptroller General.

Statement of the Affairs of the Bank of Bengal for the week ending 2nd October 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid up	2,00,00,000	0	0
Reserve Fund	18,99,375	0	0
Public Deposits at Head Office ... 51,56,199 6 8; Public Deposits at Branches ... 1,29,84,750 14 3	1,81,40,950	4	11
Other Deposits at Head Office and Branches	1,94,79,464	1	1
Bank Post Bills, &c.	3,56,872	1	10
Sundries	9,54,816	1	7
RUPEES ...	6,08,31,477	9	5

ASSETS.	Rs.	A.	P.
Government Securities	86,47,592	13	1
Loans on Government Securities, &c., at Head Office and Branches ...	48,41,485	5	4
Accounts of Credit on Government Securities, &c., at Head Office and Branches	48,11,018	8	3
Bills discounted and purchased at Head Office and Branches	2,07,21,571	10	1
Balances with other Banks ...	2,95,265	2	2
Dead Stock	10,04,382	14	1
Stamps	8,293	7	0
Sundries	2,57,341	8	2
	4,05,86,951	4	2
Cash and Currency Notes at Head Office ... 89,07,328 13 6; Cash and Currency Notes at Branches ... 1,13,37,197 7 9	2,02,44,526	5	3
RUPEES ...	6,08,31,477	9	5

BANK OF BENGAL,
Calcutta, 4th Oct. 1877.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors.
W. D. CRUICKSHANK.
Offg. Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes	Value	Name of Claimant
		Rs.	
63	E 12—33642	20	Baboo R. C. Bose, Assistant Surgeon, Delhi.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes	Value	Name of Claimant
		Rs.	
104	E 10—79709	10	C. Parkinson, Esq., Kussowlie.
	„ —79710	10	
	„ —79722	10	
103	E 10—68742	10	W. P. Rabbitt, Esq., Accountant, P. W. Dept., Lahore.

LAHORE,—Paper Currency Office;
The 27th September 1877.

W. T. PIERCY,
Asstt. Acctt. Genl., in charge of Currency Office

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
238	L 27—62238	5	Babu Joy Gopal Banerjee.
239	L 91—43913	20	The Assistant Director General of the Post Office of India.
245	L 94—18462	100	Meer Nasseeruddeen.
246	L 94—34154	100	Messrs. Pran Nath Dutt & Co.
	„ —34155	100	
	„ —34156	100	
247	L 91—17940	20	Nazeer Khan.
248	O 4—08851	20	Babu Hera Lall Banerjee.
249	L 92—21829	50	Mr. C. Allsop.
252	L 92—46766	50	Mr. Jamsetjee Sorabjee.
	„ —46767		
253	L 84—92072	100	Bood Sing Hunoot Sing Bachaoot.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
170	A 95—52109	10	Jalee Ram Balmookund.
	„ —52106		
	L 33—43874	10	
	„ —43877		
	L 34—28197	10	
	„ —28198		
	L 5—46479	10	
	L 6 36569		
	L 15—76126	5	
	„ —76123		
	L 22—11648	5	
	„ —11645		
	L 11—59253	5	
	„ —59300		
	L 16—09110	5	
	„ —09106		
	L 15—85283	5	
	„ —85281		
171	L 45—10316	20	The Chief Pay Master, E. I. Railway, Calcutta.
	„ —10317		
172	L 27—68494	5	Babu Aubinash Chunder Mukerjee.
	„ —68694		
173	L 90—37413	20	Babu Shoshe Bhoosun Bosu.
	L 89—23919		
	L 77—86555	20	
	L 90—52250		
174	L 44—04869	10	Babu Nobodip Chundro Dutt.
	L 2—72503		
175	O 1—65155	10	Babu Ram Lal Ghose.
	„ —31559		
176	L 95—92419	10	Babu Huro Lal Roy.
	L 75—93216		
177	L 16—06497	5	Babu Dwarkanath Banerjee.
	„ —06495		
265	L 27—42639	5	Babu Ram Roop Odhicary.
266	L 95—91072	10	Babu Ananda Chunder Chakravarti.
	L 99—88320	10	
267	L 79—15365	20	Mr. John C. White.
	L 48—36103	20	
	L 27—41768	5	
268	L 91—84974	20	Babu Deno Nath Bose.
269	A 72—45645	20	Bukht Narain Pundit.
270	A 66—90490	10	Babu Pransankarbusshun Chowdhury.
271	O 3—37779	20	Babu Chunder Mohun Sircar.
	O 2—51287	20	
	L 90—58323	20	
	O 1—61568 to „ —93292	10 each	
	L 76—39274 to „ —93295		
	O 8—93287 to „ —93295		
272	O 3—98224	20	Babu Jodunath Chakravarti.
273	L 94—04200	100	Babu Shoshe Mohun Shaw.
	L 79—83291	20	

CALCUTTA,—Paper Currency Dept.;
The 5th Oct. 1877.

R. E. HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Kurrachee Circle.

NOTES PARTIALLY LOST OR DESTROYED.

No. of Notes.	Value. Rs.	Name of Claimant
G 7—88455	10	Hasmansha Imamsha, Butler, Hyderabad, Sind.
G 13—24684 „ —28763 mismatched.	5	Mr. Munghursing Mulchund, Hyderabad, Sind.

KURRACHEE,—Paper Currency Dept.;
The 21st September 1877.

W. A. INGLE,
Asstt. Depy. Commr. of Paper Currency.

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
27	L 51—20644	100	Meer Amanut Ali, Cawnpur.
	D 18—00126	100	
28	D 4—58762	50	The District Superintendent of Police, Agra.
29	D 11—67485	10	C. E. Mendham, Esq., Azamgarh.
30	D 4—75718	50	Pundit Inja Lall, Ajmere.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
58	D 6—27625	10	Shib Churn Lall, Shahjehanp
59	D 4—64786	50	Roop Chund Thakoor Dass, Amritsar.
	D 18—00459	100	
	„ —07661	100	
60	D 4—59200	50	Futteh Ali Shah, Hissar.
61	D 11—65293	10	Hissamooddeen, Agra.

ALLAHABAD,—Paper Currency Office;
The 27th September 1877.

H. KEENE,
Asstt. Acott. Genl., in charge of Paper Currency Office

Calicut Circle.

NOTES WHOLLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
J 2—04996	500	R. W. Mullen, Esq., Manager, Mercara Trading Company.
J 4—65719	50	Waman Raghanath, Classer on the Establishment of Assistant Superintendent of Revenue Survey, Mysore.

NOTE PARTIALLY LOST OR DESTROYED.

	Rs.	
J 6—94117	10	Abdul Rahimankhan, Government Hindustani School Master Hussan, Mysore.

CALICUT —Paper Currency Office;
The 26th September 1877.

P. A. COLE,
Depy. Collector, in charge of Paper Currency.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
70	B 43—77676	50	Waman Raghunath, Mysore.
	„ —80928	50	
	„ —84926	50	
	B 50—84174	100	
	„ —84175	100	
71	B 51—02500	500	The Manager, Mercara Trading Company, Mercara.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
138	B 50—30671	100	Moosah Mecah & Co., Madras.
	B 58—16807	100	
	„ —29262	100	
139	B 49—79183	10	T. Soobbiah, Darumpoory.
140	B 42—71643	20	A. Venkatakistna Row, Voilpaud.
141	B 52—10204	10	Messrs. Lewis, Milner & Co., Madras.
142	B 55—19064	50	R. Soob Row, Bangalore.
143	B 49—64654	10	S. Belagiri Iyengar, Madras.
144	B 40—62040	5	T. Narayana Iyer, Trichinopoly.
145	B 58—17997	100	Goolam Mohideen, Madras.
	„ —26305	100	
146	B 52—01774	10	B. Audirishaya, Ramapatam
147	B 53—18781	10	Messrs. Jaun Mahomed & Co., Bangalore.
	B 54—32608	20	
	„ —32609	20	

FORT ST. GEORGE,
Acott. Genl.'s Office, Paper Currency Dept.;
The 24th September 1877.

G. W. CLINE, L.L.D.,
Asstt. to the Acott. Genl., in charge of Paper Currency Dept.

Nagpur Circle.

HALF NOTES.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs	
14	F 8—56306	20	Vilayet Ali, Misl Khan, Deputy Commissioner's Office, Damoh
27	F 7—73711	10	B. P. Milsom, Esq., Assistant Engineer, Warora Valley State Railway, Nagpur.
15	F 9—72147	50	Hybuthoola Boru of Nagpur.
	„ —72164	50	

NAGPUR,—Paper Currency Office;
The 27th September 1877.

C. G. VANSITTART,
for *Depy. Commissioner of Paper Currency.*

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
W65	M 22—64371	20	Mr. Mahadeo Balcrishná Bhut, Head Master, Government A. V. School, Malegaon.
W66	M 22-92859	20	Mr. J. Rushton, Manager, W. I. C. Works, Chinchpoogly, Bombay.
	M 18—94970	10	
	M 27—68358	10	
	M 28—88678	10	
	M 30—49382	10	
	„ —49383	10	
	„ —49384	10	
	„ —49385	10	
W68	C 61—26710	20	Purshram Babajee, Judicial Moharir, Katol.
W69	M 30—70149	10	Miss Zenobia Nicholls, No. 13, Bellasis Road, Byculla.
	„ —70150	10	

NOTES PARTIALLY LOST OR DESTROYED.

1877.		Rs.	
H144	C 99—94672	20	Timmajee Gopal Muller, Measurer, Mysore Revenue Survey, Bangalore.
	M 22—00200	20	
	C 91—09545	10	
H145	M 22—77583	20	The Inspector of Post Offices, Nasik.
H146	C 72—60965	10	Mr. F. C. Lafond, Middle Colaba, Bombay.
H147	M 21—76946	10	Shankar Ramchundra Sakeryker, Mamlatdar's Kutchery, Nasik.
H149	M 22—54790	20	Janardhan Govind, Clerk, Executive Engineer's Office, Bijapur.
M89	M 21—71683 } wrongly joined M 29—49153 }	10	Mr. D. J. S. Menezes, Bhosawl.
M91	M 3—65200 } ditto „ —65199 }	5	Ghirdhur Hari, Clerk, Post Office, Ahmednagar.
M 92	M 21—40334 } ditto „ —40335 }	10	Mahomedbhoy Rowjee, Khojagully, Bombay.
M93	C 96—42659 } ditto „ —44663 }	10	Atmaram Chunilall, No. 467, Shaik Memon Street, Bombay.

BOMBAY,—Paper Currency Dept.; *The 2nd October 1877.*

W. WELLS,
Assistant Commissioner.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 5th October 1877.

Mails for Akyab and Kyouk Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 7th October 1877, at 7 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Busheer*, (Mails Port Blair and Camorta can be sent by this opportunity) will be closed at the General Post Office on Sunday, the 7th October 1877, at 7 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 8th October 1877, at 7 P. M.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Wednesday, the 10th October 1877, at 7 P. M.

Mails for the Straits and Hong-Kong, for transmission per Steamers *Venice* and *Hindostan*, will be closed at the General Post Office on Wednesday, the 10th October 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate Ports, for transmission per Steamer *Goa*, will be closed at the General Post Office on Wednesday, the 10th October 1877, at 7 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 12th October 1877.

2. Book-post and pattern packets must be posted on the 11th idem.

N. B.—The Letter Box will close at 7 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 7-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover up to 8 P. M.

The following are the latest hours for posting letters in the General Post Office:—

MAILS.	Final clearance of letter box.	Latest hour for receipt of registered letters and parcels.	Hours up to which late letters are taken.
All stations on Loop Line, between Howrah and Ramporehaut, and on Chord, between Calcutta and Assensole ...	5-30 A.M.	5 P.M.	
DUM-DUM.			
1st Despatch	8 A.M	7-30 A.M.	
2nd ditto	7 P.M.	5 P.M	
BARRACKPORE.			
1st Despatch	6-30 A.M.	5 P.M	
2nd ditto	6-45 P.M.	5 P.M.	
BARRASET			
1st Despatch	1-30 P.M.	1 P.M	
2nd ditto	7 P.M	5 P.M	
HOWRAH.			
1st Despatch	6 A.M.	5 P M	
2nd ditto	8 A.M.	7-30 A M.	
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SECRETARIAT

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, OCTOBER 6, 1877. { Register No. 33.

☞ Seaprate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Stolen

Promissory Note No. 040475, dated 1st May 1865, for Rs. 500, standing in the name of Joy Monee Holder, by whom it was endorsed to Mr. I. C. Sarkar. Payment of the Note has been stopped, and application made to the Public Debt Office for a duplicate of the same.

I. C. SARKAR,
Executive Engineer.

DELHI,
The 24th September 1877.

Destroyed

The Government Promissory Notes Nos. 027398, 024163, 028833, and 028834 of the 4½ per cent. of 1872 for Rs. 1,000 each; No. 027398 originally standing in the name of Nowrojee Bazonjee Fakeerjee; No. 024163 in the name of Dhunjeebhoy Nanabhoy; and Nos. 028833 and 028834 in the name of J. W. Chisholm, and last endorsed to Merwanjee Framjee Mody and Jerbai Jamsetjee Ratnagar, the proprietors, by whom they were never endorsed to any other person. Payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietors.

MERWANJEE FRAMJEE MODY.
JERBAI JAMSETJEE RATNAGAR.

BOMBAY, DHOBI TALAO,
The 10th September 1877.

Estate—RUSSICKLOLL SEAL, deceased.

Notice is hereby given that letters of administration of the property and credits of Baboo Russickloll Seal, late of Colootollah, in the Town of Calcutta, Zemindar, deceased, has been this day granted to Sreemutty Biddyadhurree Dossee, the sole widow of the deceased abovenamed, by the High Court of Judicature at Fort William in Bengal, in its Testamentary and Intestate Jurisdiction. All parties having claims against the said Estate are requested to make the same known to Baboo Punnaloll Seal of Colootollah aforesaid, Zemindar, the duly constituted Attorney of the said administratrix, to whom those indebted thereto are hereby requested to make payment of their respective debts without delay.

A. ST. JOHN CARRUTHERS,
Attorney, High Court.

CALCUTTA,
The 20th September 1877.

The Gazette of India.

PUBLISHED BY AUTHORITY.

№ 41.] SIMLA, SATURDAY, OCTOBER 13, 1877. [Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers, Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individual and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General :—*(Nothing for Publication).*

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

The Stamp Bill, 1877.

The Madras District Judges Bill, 1877.

Preliminary Report of Select Committee and Negotiable Instruments Bill (No. 11), 1877.

SUPPLEMENT No. 41.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Simla, the 8th October 1877.

No. 823.—APPOINTMENTS.—Moung Htine, Extra Assistant Commissioner 2nd class 1st grade, in British Burma, to be Extra Assistant Commissioner 1st class 2nd grade, *vice* Moung Kyau Zan Hla, retired :

Moung Hpo, Extra Assistant Commissioner 2nd class 2nd grade, to be Extra Assistant Commissioner 2nd class 1st grade, *vice* Moung Htine :

Ikrim Ally, Extra Assistant Commissioner 3rd class 1st grade, to be Extra Assistant Commissioner 2nd class 3rd grade, *vice* Moung Hpo.

JUDICIAL.

The 12th October 1877.

No. 1565.—In exercise of the power conferred by Section 10, Act VI of 1871, the Governor General in Council is pleased to invest Babu Lakhmi Lál Baruá, Extra Assistant Commissioner in Assam, with the powers of a Munsif in the district of Kámrúp.

POLICE.

The 6th October 1877.

No. 306.—Consequent on the reversion of Mr. T. F. Fforde, Superintendent of the Municipal Police of the town of Rangoon, to the Provincial Police, the following arrangements are sanctioned with effect from the 27th July last :—

Mr. T. F. Fforde, Assistant District Superintendent of Police in British Burma, to officiate as District Superintendent of the 4th grade ;

Mr. J. C. Perreau, Assistant District Superintendent of Police and Officiating District Superintendent of the 4th grade, to officiate as District Superintendent of the 5th grade ;

Mr. W. A. Banbury, Assistant District Superintendent of Police and Officiating District Superintendent of the 5th grade, to revert to his substantive appointment.

ARTHUR HOWELL,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—SURVEYS.

Simla, the 9th October 1877.

No. 591.—Mr. R. Wehlisch, Mathematical Instrument Maker, is allowed, subject to the approval of the Secretary of State, 15 months' furlough on medical certificate under Section 12 of the Civil Leave Code, from the date on which he may avail himself of it.

FORESTS.

The 11th October 1877.

No. 1359*F*.—With reference to Notification No. 137, dated the 2nd February last, it is hereby notified that Mr. D. E. Hutchins, Assistant Conservator of Forests of the 2nd grade, was on leave on medical certificate from the 24th September 1876 to the 29th July 1877, and that subsidiary leave is granted to him from the 30th July to the 3rd August 1877, the day on which he assumed charge of his Division.

CUSTOMS.

The 12th October 1877.

No. 138.—In exercise of the powers conferred by Section 6 of the Indian Tariff Act, 1875, the Governor General in Council is pleased to exempt from all duties of Customs, wooden railway sleepers, current coin and bullion when they are imported into British India.

GENERAL.

The 12th October 1877.

No. 715.—Mr. A. B. Wilson is appointed to be Registrar of the Department of Revenue, Agriculture and Commerce, with effect from the date on which he assumed charge of the office.

FIBRES AND SILK.

The 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of Rheea, Ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile the demand for rheea continues and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council therefore considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Bhomeria nivea*.

4. A smaller reward not exceeding ten thousand rupees will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties and the fibre prepared from them must moreover always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces, in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Sahâranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Sahâranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Sahâranpur is Rs. 3-10 per maund or Rs. 98-11 per ton, and from Bombay to Sahâranpur Rs. 4-1 per maund or Rs. 110-9 per ton. A free second class ticket to Sahâranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*—

(1)—That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2)—That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars :—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce, Calcutta.

11. A limited quantity of rhea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens, through this Department.

COMMERCE AND TRADE.

The 12th October 1877.

No. 21 of 1877.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

BAY OF BENGAL—COAST OF BURMA.

Light-vessel on Krishna Shoal.

With reference to Notice to Mariners, No. 18 of 1877, issued by this Department, respecting the destruction of Krishna Shoal Light-house,

Information, by telegram, has been received from the Master Attendant at Rangoon, that a light-vessel has been placed four miles eastward of the position of Krishna Shoal Light-house.

The vessel exhibits a *fixed* white light, elevated 48 feet above the sea level, and is visible from every direction.

A blue light is burnt every hour, commencing at 7 P. M.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 2nd October 1877.

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*
Supdt., Marine Survey of India.

By Order,

G. H. M. BATTEN,
Offg. Secretary to the Government of India.

This Notice affects the following Admiralty Charts :—Gulf of Martaban, No. 823; Bay of Bengal, No. 706; Indian Ocean, No. 748*b*; *also* Admiralty Light list, East Indies, &c., page 16, No. 96; Indian Marine Survey Light list No. 87; and Taylor's Sailing Directory, Vol. I., page 498.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

G. H. M. BATTEN,
Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 12th October 1877.

No. 160J.—Khan Bahadur Eduljee Pestonjee is appointed to be an Honorary Magistrate within the limits of the cantonment of Mhow, and is invested with the powers of a Magistrate of the 3rd class, under Section 20 of the Code of Criminal Procedure.

POLITICAL.

The 12th October 1877.

No. 2352P.—With reference to Notification No. 1242P., dated 29th May 1877, the recognition by the Government of India of the appointment of Mr. Adolphe Aubert as Acting Consul for Belgium at Rangoon, during the absence of Mr. L. Hernandez, has been confirmed by Her Majesty's Government.

No. 2354P.—With reference to Notification No. 1244P., dated 29th May 1877, the recognition by the Government of India of the appointment of Mr. Adolphe Aubert as Acting Consul for Italy at Rangoon, during the absence of Mr. L. Hernandez, has been confirmed by Her Majesty's Government.

No. 2356P.—With reference to Notification No. 1373P., dated 13th June 1877, the recognition by the Government of India of the appointment of Mr. Adolphe Aubert as Acting Vice-Consul for France at Rangoon, during the absence of Mr. L. Hernandez, has been confirmed by Her Majesty's Government.

No. 2358P.—With reference to Notification No. 1157P., dated 22nd May 1877, the recognition by the Government of India of the appointment of Mr. William Thorburn as Consular Agent for Italy at Kurrachee, has been confirmed by Her Majesty's Government.

GENERAL.

The 9th October 1877.

No. 2846G.—With reference to notification of this Office, No. 1498G., dated 5th June 1877; the following appointments in the 2nd Regiment, Central India Horse, are made permanent, with effect from the 13th April 1877:—

Lieutenant-Colonel J. D. Hall, 2nd Squadron Commander, to be 2nd in Command, *vice* Major Martin.

Captain J. Colledge, 3rd Squadron Commander, to be 2nd Squadron Commander, *vice* Lieutenant-Colonel Hall.

Captain M. G. Gerard, 1st Squadron Officer, to be 3rd Squadron Commander, *vice* Captain Colledge.

Lieutenant E. D. H. Daly, 2nd Squadron Officer, to be 1st Squadron Officer, *vice* Captain Gerard.

Lieutenant N. F. F. Chamberlain attached, to be 2nd Squadron Officer, *vice* Lieutenant Daly.

The 12th October 1877.

No. 2903G.—Captain F. H. Jackson, Assistant Agent to the Governor General at Baroda, held charge of the current duties of the Agency from 21st August to 10th September 1877, both dates inclusive, during the absence of Mr. Melvill on special duty.

T. H. THORNTON,

Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—MINT AND CURRENCY.

Simla, the 12th October 1877.

No. 3709.—*Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency:—*

Date.	Circles of Issue.	Currency Notes in circulation.	Silver Coin Reserve	Silver Bullion Reserve.	Reserve in Government Securities.	Total Reserve.
1877.		Rs	Rs.	Rs.	Rs.	Rs.
30th Sept.	Calcutta	6,27,76,410	57,32,097	1,09,27,042	2,84,32,516	4,50,91,565
"	Madras	1,07,87,705	1,17,68,525	..	60,00,000	1,77,68,525
"	Bombay	2,56,74,295	78,39,175	1,31,95,070	1,58,00,000	3,68,34,245
"	Allahabad	45,74,090	44,60,045	..	31,00,000	75,60,045
"	Lahore	58,93,885	35,04,080	..	33,00,000	68,04,080
"	Calicut	24,76,905	25,23,460	..	7,00,000	32,23,460
"	Coconada	6,68,655	3,90,925	..	5,00,000	8,90,925
"	Nagpore	10,47,225	6,11,705	..	6,00,000	12,11,705
"	Kurrachee	20,05,085	17,26,125	..	12,00,000	29,26,125
"	Akola	12,12,775	13,06,755	..	3,00,000	16,06,755
	TOTAL ..	12,39,17,430	3,98,62,802	2,41,22,112	5,99,32,516	12,39,17,430

PENSIONS, GRATUITIES, &c.

The 12th October 1877.

No. 3743.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

Section 38 (page 18).

Add the following as Rule 10A *under this section:—*

10A. The rules of this Code apply to an officer appointed to the Kolhapore School before the 22nd October 1875; but the British Government is not responsible for any pension or gratuity to which he may become entitled. Such pension or gratuity is payable only from the Fund described in Rule I (*b*), Appendix D. If such an officer is transferred to service under the British Government, any pension or gratuity to which he may become thereafter entitled, is payable according to the rule of proportions by the British Government and from the said Fund.

Section 52 (page 27).

Insert the following as Rule 2A under this section:—

2A. Whenever it appears from the certificate prescribed by Rule 2 that a person has been admitted to the public service whose age according to his own statement or in the opinion of the examining medical officer exceeded twenty-five years, the Accountant General should report the case for the orders of the Local Government, reminding it of the Resolution by the Government of India No. 423, dated 20th January 1871, quoted as a foot-note to Section 60.

CIVIL LEAVE CODE.

Section 83A (page 137).

Substitute the following for the last sentence:—

Nor does this rule apply to a military officer who either vacates his appointment in the Civil Department when going on leave and reverts to the Military Department, or receives only English furlough pay, or to a Covenanted Civil Servant who receives only subsistence allowance: in these cases, the allowance admissible is charged to the British Indian revenues.

R. B. CHAPMAN,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 9th October 1877.

APPOINTMENTS AND PROMOTIONS.

No. 905.—STAFF CORPS—

The undermentioned officer is admitted to the Bengal Staff Corps with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Francis George Lawrence Mainwaring, 63rd Foot, Wing Officer, 30th (Punjab) Regiment of Native Infantry,—23rd May 1876.

No. 906.—The undermentioned officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Charles Richard Pennington.	4th October 1877.
Captain Charles Albert Dodd ...	

No. 907.—BRIGADE STAFF—

Colonel J. L. Nation, Bengal Staff Corps, Commandant, 35th (The Mynpoorie) Regiment of Native Infantry, to the Brigade Staff of the Army with the rank of Brigadier-General, in succession to Brigadier-General W. J. F. Stafford, C.B., whose tour of staff service has expired.

No. 908.—MEDICAL DEPARTMENT—

Supernumerary Surgeon-Major John Cardy Shaw, of the Medical Department, is brought on the establishment of Surgeons-Major to fill an existing vacancy.

No. 909.—NATIVE ARMY—

8th Bengal Cavalry.

Duffadar Gunput Rao to be Jemadar, *vice* Enait Khan, invalided, 1st May 1877.

15th (The Loodianah) Regiment of Native Infantry.

Subadar Jewun Sing to be Subadar Major, *vice* Subadar Major Ram Rutton, "Sirdar Bahadur," invalided; Jemadar Bhag Sing to be Subadar, *vice* Ram Rutton "Sirdar Bahadur," invalided; Jemadar Anoke Sing to be Subadar, *vice* Bussawah Sing, invalided; Havildar Abloo Sing to be Jemadar, *vice* Bhag Sing, promoted; Havildar Khosial Sing to be Jemadar, *vice* Anoke Sing promoted; Havildar Saida Sing to be Jemadar, *vice* Jye Sing, invalided; Havildar Khosial Sing to be Jemadar, *vice* Bhugwan Sing, invalided; Havildar Boota Sing to be Jemadar, *vice* Jewun Shah, invalided,—1st May 1877.

No. 910.—SUBORDINATE MEDICAL DEPARTMENT—

The undermentioned passed medical pupils are promoted to the grade of 3rd class Hospital Assistant as supernumeraries to the fixed establishment, with effect from the 18th September 1877, and their services have been placed temporarily at the disposal of the Government of Fort St. George, for special duty:—

Names.	Date of passing the English qualification examination.
Dajiram Chandra ...	17th May 1873.
Affiz Syed Abdool Vadhoodh.	
Abid Hussen.	
Maghan Raghoba.	
Emam Khan.	
John Mathew ...	17th May 1873.

BARRACK AND HOSPITAL SUPPLIES.

No. 911.—The following corrections are to be made in G. G. O. No. 681 of 1877:—

TABLE No. 148 (PUBLIC WORKS).

(*Page* 20.)

For "Bedsteads, iron (Broome's pattern), 6½ feet long × 3¼ broad and 2¼ high,"

Read *Bedsteads, iron (Broome's pattern), length 6 feet 6 inches, breadth 3 feet 3 inches, height of frame 1 foot 9 inches, height to top of head and foot rails 2 feet 3 inches.*

(*Page* 21.)

Opposite the item "Padlocks and keys, iron (English)," and in the scale column next after the word "cupboards" insert *pettarrahs.*

TABLE No. 148 (COMMISSARIAT.)

[CANTONMENT EQUIPMENT, PAGE 27.]

Section I.—Miscellaneous Articles.

The item "Gumlah, earthenware, glazed, 1 per iron urinal," to be expunged, and not "Gumlahs, earthen, glazed, for native latrines," as directed in G. G. O. No. 805 of 1877.

[MARCHING EQUIPMENT, PAGE 32.]

Omit the words "and G. O. No. 19 of 1877" in the second line of Note I.

This cancels a corresponding entry in G. G. O. No. 805 of 1877, under "Section V.—Hospital clothing (Women)."

TABLE No. 148 (COMMISSARIAT.)

[HOSPITALS FOR NATIVES, PAGE 50.]

Under letter P above the entry "Purdahs with ropes for hanging and tying," enter *Pettarrahs for medicines, pairs.* Scale of supply, *Native Cavalry,* 1—*Native Infantry,* 1.—The rest of the columns blank.

FURLOUGH AND LEAVE.

No. 912.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Major Fitzherbert Coddington, Bengal Staff Corps, Deputy Superintendent, 3rd grade, Revenue Survey of India,—urgent private affairs, for six months, under Rule XI of the Regulations of 1868.

Major Charles Kenneth Mackenzie Walter, Bengal Staff Corps, Resident, 3rd class, Rajputana Agency, Political Agent, Marwar and Jeysulmere,—private affairs, for one year, five months and twenty-six days, under Rule IX of the Regulations of 1868.

Captain Allan Harden, General List, Infantry, Wing Officer, 2nd (Queen's Own) Regiment of Native (Light) Infantry,—medical certificate, for two years, under the Furlough Rules of 1875. (See ruling, Rule 6, G. G. O. No. 1110 of 1876.)

Captain James Robert M'Cullagh, Royal Engineers, Assistant Superintendent, 2nd grade, Officiating 1st grade, Great Trigonometrical Survey of India,—private affairs, for one year and three days, unde Rule IX of the Regulations of 1868, embarking on or after the 28th October 1877.

Lieutenant John William Hogge, Bengal Staff Corps, Wing Officer, 14th (The Ferozepore) Regiment of Native Infantry,—medical certificate, for eighteen months, under the Furlough Rules of 1875. (See ruling, Rule 6, G. G. O. No. 1110 of 1876.)

No. 913.—The furlough to Europe granted to Captain C. Crawford, Royal Engineers, Executive Engineer, 2nd grade, Military Works Branch, Public Works Department, in G. G. O. No. 191 of 1877, has effect from the 6th January 1877, the date on which his subsidiary leave expired, instead of the date previously notified.

G. G. O. No. 359 of 1877.

No. 914.—The furlough to Europe granted to Surgeon W. Finden, in G. G. O. No. 735 of 1877, has effect from the 7th July 1877, the date on which his subsidiary leave expired, instead of the date previously notified.

G. G. O. No. 848 of 1877.

No. 915.—The following extract from List No. 17, dated the 14th September 1877, received from the India Office, is published for general information:—

Permitted to return to duty.

Conductor G. Bailey.
Major R. M. Skinner, S.C.
Captain Sir B. P. Bromhead, Bart., S.C.
Captain R. O. Vyvyan, General List, Infantry.
Lieutenant C. W. Monypenny, S.C.
Lieutenant-Colonel R. Worsley, Infantry.
Deputy Surgeon-General E. C. Thorp, M.D.
Lieutenant-Colonel T. E. Webster, S.C.
Major W. E. Chambers, S.C.
Lieutenant G. W. Martin, S.C.
Colonel J. J. H. Gordon, S.C.
Colonel C. G. Arbuthnot, C.B., R.A.
Surgeon W. N. Keefer.

The permissions to return to duty granted to the undermentioned officers have been cancelled:—

Surgeon-Major L. F. Dickson, M.D.
Captain W. L. Samuells, S.C.
Lieutenant-Colonel E. Venour, Infantry.

Granted extensions of leave.

Captain G. T. Halliday, late 4th European Light Cavalry,—1 month, private affairs.

Lieutenant-Colonel E. Venour, Infantry,—6 months, medical certificate.

Major H. G. Waterfield, S.C.,—6 months, medical certificate.

Major A. Seagrim, S.C.,—4 months, private affairs.

Captain R. S. Robinson, R.A.,—3 months, private affairs.

No. 916.—REPORTS OF ARRIVAL—

Captain G. MacCall, General List, Infantry,—Bombay, 25th September 1877.

Conductor J. Johnston, Superintendent, Thomason College Press, Roorkee,—Bombay, 19th September 1877.

No. 917.—REGULATIONS—

Under the authority of the Right Hon'ble the Secretary of State for India, it is notified that in future military officers in political employ will be allowed to share in common with other officers the privilege of counting as service leave on

medical certificate in or out of India, consequent on wounds or illness contracted in the field, necessitating the immediate departure of the officer.

This order will not have retrospective effect.

HONORARY DISTINCTIONS.

No. 918.—The following Military letter from the Right Hon'ble the Secretary of State for India, is published for general information :—

MILITARY — INDIA OFFICE,
No. 248. — *London, 6th September* 1877.

To

His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,

I have the pleasure to inform Your Lordship, in reply to your letter No. 129, dated 24th May 1877, that Her Majesty has been graciously pleased to approve of the 32nd Regiment of Bengal Native Infantry (Pioneers) wearing on its equipment the motto "Aut viam inveniam aut faciam."

I have, &c.,
(Sd.) SALISBURY.

PENSIONS.

No. 919.—Honorary Captain and Deputy Commissary Thomas Ryan, of the Ordnance Commissariat Department, is transferred to the Pension Establishment on an invalid pension of Rs. 240 per mensem, under G. G. O. No. 69 of 1868, payable in India.

No. 920.—The undermentioned widows are admitted to the Order of Merit pensions specified below :—

Names.	Rank, name and corps of deceased.	Date of admission.	Class of Order of Merit.	Circle of payment.
Sooruj Koour ..	Havildar Surnam Sing, 2nd (Queen's Own) Regiment of Native (Light) Infantry.	20th April 1875.	3rd class, Rs. 3 per mensem. For three years.	N.-W.P.
Kabeer Kattu	Sowar Sadoolla Khan, 3rd Cavalry, Hyderabad Contingent.	12th December 1875.	3rd class, Rs. 4-2-1 per mensem. For three years	Do.
Goolab Koer .	Duffadur Hurdeo Singh, 2nd Regiment, Central India Horse.	8th April 1876.	3rd class, Rs. 3-5-4 per mensem. For three years.	Do.

No. 921.—Bheestie Peer Bux, of the 35th (The Mynpoorie) Regiment of Native Infantry, is granted a pension of Rs. 3 per mensem, from the date of his discharge, payable in the North-Western Provinces circle.

No. 922.—ERRATA—

In G. G. O. No. 656 of 1877, under 16th (The Lucknow) Regiment of Native Infantry, for Sepoy "Mozaem Sing" read *Molaim* Sing; and under 34th (The Futtehgurh) Regiment of Native Infantry, omit the name of Sepoy Kulloo.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 9th October 1877.

APPOINTMENTS AND PROMOTIONS.

No. 27.—Mr. Frank Henry Smith is appointed to officiate as a 2nd grade officer, on probation, from date of joining.

RESIGNATIONS.

No. 28.—Mr. Thomas Burns, 3rd grade Engineer, Her Majesty's Indian Marine, is permitted to resign the service.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Simla, the 10th October 1877.

No. 442.—Mr. J. F. Maxwell, Executive Engineer 4th grade, Bengal Provincial Establishment, is temporarily transferred to Madras for employment on famine relief works.

No. 443.—ERRATUM.—In Public Works Department Notification No. 436, dated 4th October 1877, for "Mr. H. C. Woods, Overseer 3rd grade," read "Mr. H. C. Woods, Sub-Engineer 3rd grade."

No. 444.—In continuation of Notification No. 437, dated 5th October, Mr. J. C. Wyatt, Assistant Engineer 2nd grade, Military Works Branch, is temporarily transferred to Madras for employment on famine relief works.

The 11th October 1877.

No. 445.—Mr. J. B. Braddon, Assistant Auditor, Oudh and Rohilkund Railway Accounts, is granted one month's privilege leave, with effect from the 6th October 1877, or any subsequent date he may avail himself of it.

The 12th October 1877.

No. 446.—Mr. R. Gatmell, temporary Sub-Engineer 1st grade, is transferred from the Western to the Central System of State Railways.

No. 447.—Captain W. J. LeBreton, Examiner, Guaranteed Railway Accounts, Bombay, to be Examiner, Guaranteed Railway Accounts, Calcutta.

Mr. D. C. Gordon, Examiner, Guaranteed Railway Accounts, Lahore, and now officiating as Examiner, Guaranteed Railway Accounts, Bombay, to be Examiner, Guaranteed Railway Accounts, Bombay.

Mr. F. Morrison, (temporary) Examiner, Guaranteed Railway Accounts, Calcutta, to be (temporary) Examiner, Guaranteed Railway Accounts, Lahore.

No. 449.—The undermentioned passed students of the Thomason Civil Engineering College are appointed to the Public Works Department as Apprentice Engineers and permanently posted as follows, but as a temporary arrangement they are attached to the North-Western Provinces and Oudh:—

Mr. J. T. Farrant, Punjab Irrigation Branch.

" W. A. Bagley } Punjab Provincial Branch.
" B. C. Bensley }

" W. A. R. Swinnerton, Hyderabad.

" E. Foy, Rajputana.

Lalla Mohan Lall Kateha, N.-W. P. Provincial Branch.

" Sohan Lal, Central Provinces.

" Sham Nath, Central India.

No. 450.—Mr. H. N. C. Cloëte, Executive Engineer 4th grade, is transferred from the Western to the Central System of State Railways.

No. 451.—Sergeant J. Sharp, R. E., Overseer 1st grade, Rajpootana, is permitted to revert to military duty at his own request.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, OCTOBER 13, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

COMPTROLLER GENERAL'S OFFICE.

NOTIFICATION.

Calcutta, the 10th October 1877.

No. 1415.—The rate of conversion of Indian into sterling money for Overland Money Orders has been changed to 1*s*. 9¼*d*. per rupee. Schedule 12 of the Tariff Table is therefore in force until further notice.

W. WATERFIELD,
Offg. Comptroller General.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Simla, the 4th October 1877.

Office closed during the month of September 1877.

Name of Station.	Where situated.	Date.	REMARKS.
Indore City ...	Central India ..	11th.	

ALBERT CAPPEL,
Offg. Dir. Genl. of Tels. in India.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATIONS.

Simla, the 3rd October 1877.

Mr. M. J. Ogle, Surveyor, 4th Grade, attached to No. 6 Khasia and Garo Hills Topographical Survey, is granted furlough to Europe for one year, under Section 7, Supplement F. of the Civil Leave Code, together with one month's subsidiary leave, with effect from the 25th October 1877.

Mr. A. W. Chennell, Assistant Surveyor, 1st Grade, attached to No. 6 Khasia and Garo Hills Survey, is granted furlough to Europe for one year, under Section 7, Supplement F. of the Civil Leave Code, together with one month's subsidiary leave, with effect from 25th October 1877.

H. L. THUILLIER, *Colonel, R.A.,*
Surveyor General of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 4th October 1877.

No. 1292.—Lieutenant A. G. A. Durand, 2nd Squadron Officer, Officiating Adjutant, 1st Regiment, Central India Horse, is granted 60 days' privilege leave from the 1st October.

By Order,
D. W. K. BARR, *Captain,*
1st. Asstt. to the Agent, Govr. Genl.,
for Central India,
In charge of the Residency.

No. 1295.—With reference to Notification No. 1181, dated 12th September 1877, Major A. W. Roberts, Cantonment Magistrate, Morar, received charge of the current duties of the Gwalior Political Agency from Colonel J. Watson, C. B. and V. C., on the forenoon of the 10th September 1877.

By Order,
F. H. MAITLAND, *Captain,*
2nd Asstt. Agent to the Govr. Genl.
for Central India.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Mount Aboo, the 29th September 1877.

No. $\frac{2522}{1940}$*G.*—Captain J. W. Ridgeway, Political Agent in the Eastern States of Rajputana, re-

turned from the privilege leave granted him in this Office Notification No. 1592-1166 G., dated 8th June last, and resumed charge of the Agency from Surgeon-Major L. D. Spencer on the forenoon of the 3rd instant.

By Order,
H. M. DURAND,
1st Asstt. Agent to the Govr. Genl.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 5th October 1877.

No. 90.—With reference to Notification in Residency Orders, No. 72, dated 11th August 1877, granting one month's privilege leave to Mr. H. F. Cotgrave, District Superintendent of Police, Hyderabad Assigned Districts, Inspector G. A. Richardson is placed in charge of the current duties of the District Superintendent's Office, with effect from the 13th September 1877, during Mr. Cotgrave's absence on leave.

By Order,
G. H. TREVOR, *Captain,*
2nd Asstt. Resident.

PUBLIC WORKS DEPARTMENT—
Military Works.

NOTIFICATIONS.

Simla, the 2nd October 1877.

No. 98.—Mr. J. W. Wright, Executive Engineer, received over charge, on the 13th September 1877, after noon, of the Umballa Division, Military Works, from Captain G. T. Maitland, Executive Engineer, transferred temporarily to Madras Famine Relief Works.

No. 99.—Lieutenant J. W. Thurburn, R.E., passed the Departmental Standard Examination in Hindustani on the 6th September 1877, as required by Public Works Department Code II, iv, 22.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Meerut Division of Superintendence.

Meerut, the 4th October 1877.

No. 62.—With reference to Government of India, Public Works Department, Notification No. 349, dated 8th August 1877, Sergeant C. Lewis, Overseer, 1st Grade, is posted to the Morar Division, Military Works, which he joined on the forenoon of the 26th September 1877.

The 9th October 1877.

No. 63.—Lieutenant S. C. Turner, R. E., Executive Engineer, Agra Division, Military Works, returned to duty on the forenoon of the 3rd instant from the one month and twenty-seven days' privilege leave granted him in this Office Notification No. 41, dated 30th July 1877, and assumed charge of the Division from Mr. R. J. Bailey, Assistant Engineer, on the forenoon of that date.

The unexpired portion of the abovementioned leave is hereby cancelled.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Divn. of Superintendence, Mily. Works.

Oudh Division of Superintendence.

Lucknow, the 4th October 1877.

No. 67.—With reference to this Circle Notification No. 45 of 1877, Honorary Lieutenant A. Connell, Assistant Engineer, attached to the Fyzabad Division, Military Works, returned from the three months' privilege leave granted him on the 29th September 1877.

The 6th October 1877.

No. 68.—Privilege leave of absence for a period of one month and four days has been granted to Mr. E. LeLievre, Executive Engineer, Fyzabad Division, Military Works, of which he availed himself from the afternoon of the 3rd instant.

No. 69.—Mr. E. LeLievre, Executive Engineer, made over, and Mr. W. R. Barker, Assistant Engineer, 1st Grade, received, charge of the Fyzabad Division, Military Works, on the afternoon of the 3rd instant, the former having proceeded on leave granted in this Office Notification No. 68 of 6th October 1877.

No. 70.—Purmessoree Doss, Overseer, attached to the Allahabad Division, Military Works, has been transferred to the Sagor Division, Military Works, which he joined on the forenoon of the 24th ultimo.

The 9th October 1877.

No. 71.—Mr. A. Penny and Captain A. G. Clayton, R.E., Executive Engineers, made over and received charge of the Saugor Division, Military Works, on the afternoon of the 4th October 1877.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Divn., Mily. Works.

DIRECTOR OF STATE RAILWAYS,
Central System.

NOTIFICATIONS.

Simla, the 2nd October 1877.

No. 20.—Mr. W. H. Cole, Assistant Engineer, 2nd Grade, Rajputana State Railway, passed, on the 3rd September 1877, the Colloquial Examination in Hindustani.

The 4th October 1877.

No. 21.—Mr. J. C. Ledger, Executive Engineer, 3rd Grade, Holkar and Neemuch State Railways, is granted one year's furlough and the usual subsidiary leave, the latter with effect from the 1st October 1877, or such subsequent date as he may avail himself of it.

The 5th October 1877.

No. 22.—With reference to Government of India, Public Works Department, Notification No. 433, dated 3rd October 1877, Captain C. E. Shepherd, S. C., Executive Engineer, 3rd Grade, is posted to the Western Rajputana Railway.

No. 23.—Mr. G. Cowper, Assistant Engineer, 2nd Grade, Holkar and Neemuch State Railways,

passed, on the 25th September 1877, the examination prescribed in Public Works Department Code II., iv., 17, 18, 19.

W. C. FURNIVALL,
Offg. Director of State Railways.

North-Eastern System.

Darjeeling, the 27th September 1877.

No. 39.—Mr. W. M. Johnston, Assistant Traffic Superintendent, Tirhoot State Railway, is temporarily deputed to the Northern Bengal State Railway in the same capacity.

The October 1877.

No. 40.—With reference to Government of India, Public Works Department, Notification No. 313 of the 9th July 1877, Mr. R. J. Ives, Sub-Engineer, 1st Grade, was relieved of his duties on the Northern Bengal State Railway on the afternoon of the 18th August 1877 for transfer to the Western System of State Railways.

No. 41.—With reference to Government of India, Public Works Department, Notification No. 378 of the 29th August 1877, Mr. T. Davis, Assistant Apothecary, 2nd Class, is posted to the Northern Bengal State Railway.

No. 42.—With reference to Notification No. 41 of the 3rd October 1877, Mr. T. Davis, Assistant Apothecary, 2nd Class, joined the Northern Bengal State Railway on the afternoon of the 17th August 1877, and was placed in charge of the hospital, dispensary, reserve stores of medicines and the general medical duties of the Saidpur Station.

No. 43.—Mr. C. J. Rose, Supervisor, 2nd Grade, Northern Bengal State Railway, is granted three months' privilege leave, under Section 12, Supplement F. of the Civil Leave Code, with effect from the forenoon of the 5th September 1877.

No. 44.—Lieutenant H. L. Wells, R. E., Assistant Engineer, 2nd Grade, is transferred from the Sibsagur Survey Party to the Southern Division, Northern Bengal State Railway; which he joined on the afternoon of the 11th September 1877.

No. 45.—In commutation of the 45 days' privilege leave granted in Notification No. 27 of the 4th August 1877, Baboo Sarrut Chundra Mookerjee, Accountant, 4th Grade, Northern Bengal State Railway, is granted 76 days' leave on medical certificate under Section 3, Supplement F. of the Civil Leave Code, with effect from the forenoon of the 20th July 1877.

No. 46.—Mr. C. D. Berrill, Supervisor, 2nd Grade, Northern Bengal State Railway, returned on the afternoon of the 16th August 1877 from the privilege leave granted him in Notification No. 34 of the 11th idem.

No. 47.—Mr. G. Hawkes, Store-keeper, 2nd Grade, Northern Bengal State Railway, is granted three months' leave, *without* pay and allowances, with effect from the afternoon of the 29th May 1877, in commutation of the 42 days' privilege leave granted him in Engineer-in-Chief's Notification No. 35 of 1877.

No. 48.—Privilege leave for 23 days is granted to Mr. F. E. Braham, Assistant Engineer, 2nd Grade (with temporary rank of 1st Grade), Northern Bengal State Railway, with effect from the forenoon of the 15th August 1877.

No. 49.—Mr. F. E. Braham, Assistant Engineer, 2nd Grade (with temporary rank of 1st Grade), Northern Bengal State Railway, returned to duty on the forenoon of the 7th September 1877 from the privilege leave granted in Notification No. 48 of the 3rd October 1877.

No. 50.—With reference to Government of India, Public Works Department, Notification No. 306 of the 4th July 1877, Sergeant J. Rogers, R. E., Overseer, 1st Grade, was relieved of his duties on the Northern Bengal State Railway on the afternoon of the 21st July 1877 for transfer to the Indus Valley State Railway.

No. 51.—The services of Mr. J. Hamer, Temporary Sub-Engineer, 3rd Grade, Northern Bengal State Railway, are temporarily placed at the disposal of the Principal Store-keeper of the line.

No. 52.—Mr. G. Hawkes, Store-keeper, 2nd Grade, Northern Bengal State Railway, returned to duty on the forenoon of the 27th August 1877, from the leave, without pay and allowances, granted in Notification No. 47 of the 3rd October 1877, and is temporarily attached to the Traffic Department of that line.

No. 53.—E. A. Coello, Accountant, 4th Grade, Northern Bengal State Railway, is granted three months' leave on medical certificate, under Section 3, Supplement F. of the Civil Leave Code, in extension of the five months' similar leave granted in Director of State Railways' Notification No. 18 of the 14th July 1877.

No. 54.—With reference to Government of India, Public Works Department, Notification No. 364 of the 17th August 1877, Pundit Kanhaie Lall, Accountant, 4th Grade, joined the Office of the Examiner of Accounts of State Railways, North-Eastern System, on the forenoon of the 6th September 1877.

No. 55.—Mr. T. W. Lilly, Temporary Supervisor, 2nd Grade, Tirhoot State Railway, returned on the forenoon of the 27th August 1877 from the sick leave granted in Notification No. 23 of the 27th July 1877.

No. 56.—Mr. M. S. N. Hecquet, Sub-Engineer, 1st Grade, Tirhoot State Railway, reported his return on the afternoon of the 16th August 1877 from the 20 days' privilege leave granted in Notification No. 35 of the 11th idem.

No. 57.—Baboo Shoshee Bhushan Mookerjee, Sub-Engineer, 3rd Grade, Tirhoot State Railway, reported his return on the afternoon of the 20th August 1877 from the one month's privilege leave granted in Notification No. 19 of the 21st July 1877.

No. 58.—Mr. P. Bradley, Sub-Engineer, 1st Grade, Tirhoot State Railway, availed himself, on the 3rd September 1877, of the three months' privilege leave granted in Notification No. 36 of the 5th August last.

No. 59.—Baboo Kheter Nath Banerjee, Probationary Accountant, 4th Grade, Tirhoot State Railway, is granted privilege leave for one month and 17 days, with effect from the 8th September 1877.

No. 60.—One month's privilege leave is granted to Baboo Ram Gotty Mookerjee, Manager, Calcutta and South-Eastern and Nalhati State Railways, with effect from 12th October 1877.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director of State Railways,
North-Eastern System.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 27th September 1877.

No. 59.—Mr. W. C. L. Floyd, Executive Engineer, Temporary 4th Grade, attached to Ghat Division, is granted privilege leave for one month from such date as he may avail himself of it.

The 5th October 1877.

No. 60.—Mr. W. Cousin, Supervisor, 1st Grade, reported his arrival in Bombay on the 19th September 1877, on his return from the furlough granted him in Government of India, Public Works Department, Notification No. 161, dated 4th April 1877, and Director of State Railways' Notification No. 23, dated 5th February 1877. He is posted to the Barnagar Division, which he joined on the 28th September 1877.

No. 61.—With reference to this Office Notification No. 54, dated 12th September 1877, Mr. G. Sharp, Sub-Engineer, Temporary 2nd Grade, left Ghat Division on the afternoon of 20th September 1877 to join the Barnagar Division.

No. 62.—With reference to this Office Notification No. 55 of 17th September 1877, Mr. G. Cowper, Assistant Engineer, 2nd Grade, left Ghat Division on the forenoon of 2nd October 1877 to join the Survey Division, Neemuch State Railway.

No. 63.—With reference to Government of India, Public Works Department, Notification No. 398, dated 12th September 1877, Mr. E. J. Shadbolt, Assistant Engineer, 2nd Grade, left this line on the afternoon of 23rd September 1877 to join the Dhond and Manmar Railway.

No. 64.—Mr. J. F. Cockburn, Executive Engineer, 2nd Grade, transferred to the Indus Valley Railway in Director of State Railways' Notification No. 71, dated 19th April 1877, was relieved of his duties on 1st September 1877, from which date he availed himself of the six months' leave without allowances granted him in Notification No. 28, dated 15th September 1877, of the Director of State Railways, Western System.

CHARLES CHEYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawal Pindi, the 6th October 1877.

No. 96.—Baboo Sheo Dyal, Assistant Engineer, 3rd Grade, Peshawar Survey Division, returned to duty on the forenoon of the 4th October 1877 from the fifty-two days' privilege leave granted to him by Notification No. 82, dated 18th August 1877.

No. 97.—Mr. E. W. Arundell, Assistant Engineer, 2nd Grade, is transferred from the Peshawar Survey to the Ravi Division. He left the former on the afternoon of the 31st August 1877, and joined the latter Division on the afternoon of the 2nd September 1877.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees		Balance of Bullion		
		On General Treasury.	On Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs	Rs.	Rs.
Oct. 1	29,85,781	...	...	30,17,428	68,55,772	73,30,549
" 2	1,09,189	...	...	31,26,617	67,40,698	73,30,549
" 3	..	...	...	31,26,617	66,37,746	73,30,549
" 4	1,291	...	...	31,27,908	65,22,983	73,30,549
" 5	1,372	...	...	31,29,280	64,29,298	73,30,549
" 6	Holiday.					

CALCUTTA MINT, *The 8th Oct. 1877* } J. F. TENNANT, *Offg. Mint Master.*

Report of a Deserter from the 1-14th (P. W. O.) Regiment of Foot, dated at Ranikhet, this 6th day of October 1877.

Number, Rank and Name,—No. 823, Private John Timney.
Age,—29 years 2 months.
Size,—5 feet 6¼ inches.
Color of—
Complexion, fair; hair, brown; eyes, blue.
Date of Desertion,—1st October 1877.
Place of Desertion,—Ranikhet.
Date of Enlistment,—30th July 1867.

At what Place Enlisted,—Belfast.
Parish and County in which Born,—Cookstown, Tyrone.
Marks,—None.
Trade,—Laborer.
Coat or Jacket,— } Uniform.
Waistcoat,— ... } Uniform.
Breeches or Trowsers,— ... } Uniform.
REMARKS,—Is a low, stout-set, broad-shouldered man without whiskers.

C. E. GROGAN, *Lieut.-Col.,*
Comdg. 1-14th (P. W. O.) Regt. of Foot.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 "	@	"	2	12	0	"
23 "	@	"	2	14	0	"
24 "	@	"	3	0	0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 "	@	"	2	4	0	"
under 7 "	@	"	2	0	0	"

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

Statement of the Affairs of the Bank of Bengal for the week ending 8th October 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid up	2,00,00,000	0	0
Reserve Fund	18,99,375	0	0
Public Deposits at Head Office ... 59,39,044 15 10 (Rs. A. P.)			
Public Deposits at Branches ... 1,25,77,502 2 5	1,85,16,547	2	3
Other Deposits at Head Office and Branches	1,79,10,532	13	10
Bank Post Bills, &c.	3,23,414	2	0
Sundries	9,72,583	2	9
RUPEES ...	5,96,22,452	4	10

ASSETS.	Rs.	A.	P.
Government Securities	85,70,190	13	1
Loans on Government Securities, &c., at Head Office and Branches ...	46,86,785	5	4
Accounts of Credit on Government Securities, &c., at Head Office and Branches	58,01,961	7	5
Bills discounted and purchased at Head Office and Branches	1,95,66,776	13	4
Balances with other Banks ...	3,49,758	11	10
Dead Stock	10,03,053	1	10
Stamps	8,209	10	1
Sundries	2,57,392	4	6
	4,02,44,128	3	5
Cash and Currency Notes at Head Office ... 85,36,250 4 8 (Rs. A. P.)			
Cash and Currency Notes at Branches ... 1,08,42,073 12 9	1,93,78,324	1	5
RUPEES ...	5,96,22,452	4	10

BANK OF BENGAL,
Calcutta, 10th Oct. 1877.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors,
W. D. CRUICKSHANK,
Offg. Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
74	B 40—80337	5	P. Sadanandam Pillay, Salem.
75	B 43—84540	50	T. M. Veerasawmy, Kullacoorchi.
	„ —99485	50	
	B 58—03143	100	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
148	B 42—67578	20	Hurruck Chunth, Madras.
149	B 54—05802	20	P. Sadanandum Pillay, Salem.
150	B 42—39295	20	Coopoo Ramier, Nellore.
151	B 50—51415	100	Cundasawmy Moodelliar, Salem.
	B 58—02548	100	
152	B 52—88723	10	H. Sweet, Esq., Tadputry.
	B 54—01982	20	
	„ —01983	20	
153	B 54—12323	20	D. Solomon, Ootacamund.
129	B 52—90749	10	T. Vythunatha Pillay, Madras.
	B 54—29582	20	
43	B 49—98753 } Wrongly joined.	10	C. Narrainsawmy Naidu, Madras.
	„ —94853 }		

FORT ST. GEORGE,—Acctt. Genl.'s Office,
The 1st October 1877.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Calicut Circle.

NOTES PARTIALLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant
	Rs.	
J 10—00659	100	Aminudin, for Messrs. Moosameah & Co., No. 30, Periametto, Madras.
J 3—88706	100	
J 10—10607	100	Pestonjee Hormusjee of Broach.
„ —10608	100	
J 7—67114 } wrongly joined	5	C. Ramier, Cashier, Currency Office, Calicut.
„ —67115 }		

CALICUT,—Paper Currency Office;
The 3rd October 1877.

P. A. COLE,
Depy. Collector, in charge of Paper Currency.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
254	L 51—12349	100	The Traffic Supdt., Oudh and Rohilkund Railway, Lucknow.
	L 76—09011	10	
	L 33—33300	10	
255	L 84—04121	100	Lieutenant William Hill.
256	L 73—33256	10	Babu Goope Nath Chatterjee.
257	L 81—79395	50	Babu Mutty Lal Sing.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
178	L 42—80675	10	Babu Benoy Kristo Biswas.
	„ —80674		
179	L 88—25482	10	Babu Vishnoo Narain.
	„ —25481		
180	L 60—31964	10	Kaisru Dass.
	„ —31963		
181	A 53—27637	20	Babu Ghonesham Khettry.
	A 72—23615		
	L 5—19640	10	
	„ —19648		
	L 33—37161	10	
	„ —37163		
	L 40—16244	10	
	„ —16247		
	A 98—03161	10	
	„ —03163		
	L 9—11364	5	
	„ —31364		
	L 15—92941	5	
	„ —92940		
274	O 3—52620	20	Babu Gopal Chunder Roy.
275	L 81—75337	100	Babu Goobind Chunder Roy Chowdhary.
276	O 2—42799	20	Abdul Mullick.
277	A 66—01300	10	Jalee Ram Balmookund.
	L 2—89108	10	
278	L 17—90108	5	Bossiruddeen Kholipa.
279	L 84—36792	100	The Secy. and Treasurer, Bank of Bengal, Calcutta.
	„ —36739	100	
	„ —08962	100	
	„ —09416	100	
	L 92—21337	50	
	O 3—75762	20	
	„ —75763	20	
	L 96—04325	10	
280	L 84—91305	100	Messrs. Lloyd & Co.
281	L 48—86684	20	Babu Gris Chunder Sircar.
282	L 84—89398	100	Peer Mohamed.
283	L 40—50886	10	Shobaram, Blacksmith Mistry.
284	L 88—26371	10	Babu Tarini Churn Roy.
285	L 95—58403	10	Hafez Kootubooddin.
	L 75—93063	10	
286	O 3—87632	20	Babu Anund Chunder Dass.
	L 73—00278	10	
	L 72—56879	10	
	L 28—47481	5	
287	L 76—10231	10	Mr. C. S. Stewart.
288	L 84—72815	100	Babu Bonwari Lal Singh.

CALCUTTA,—Paper Currency Dept.; *The 10th Oct. 1877.*

R. E. HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Akola Circle.

NOTE WHOLLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
K 7—24313	5	Apothecary M. N. Lobo, in charge Khandesh Bheel Corps, Dharangaum.

NOTES PARTIALLY LOST OR DESTROYED.

	Rs.	
C 91—02733	10	Sheoram Buldeo of Bombay.
K 3—14567	50	
K 4—20949	100	Hursukdass, Sowcar of Yeotmall, in Wun District.
„ —20988	100	
„ —20989	100	
„ —20990	100	
K 7—23336	5	Shivaram Raghunath Kalkarni, Head Master, E. M. School, Ellichpur.
C 91—09603	10	Bapujee Pestonjee, of Lahore.
K 7—25430	5	Dhondeo Trimbuck, Clerk, Educational Inspector's Office, Akola.
K 2—24126	20	

AKOLA,—Paper Currency Dept.; *The 4th October 1877.*

C. W. A. DAVIES,
Assistant Commissioner.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
W70	M 22—63581	20	Ram Roopandhicary, Deputy Commissioner's Office, Maunbhoom.
W71	M 25—06804	100	Mr. Vináyak Atmaram, School Master, Shéogaum.
	M 30—79121	10	
W72	M 6—92423	5	Messrs. J. Mackintosh & Co., Bombay.
W73	M 30—58839	10	Mr. E. Wright, Chowpatty Road, Bombay.

NOTES PARTIALLY LOST OR DESTROYED.

1876.		Rs.	
H173	M 18—01060	10	Callianjee Ruttonsey, Shamjee Asar's House, Bombay.
1877.			
H150	C 89—25772	10	Messrs. W. S. Blades & Co., Simla.
	M 18—15856	10	
	M 28—34309	10	
H151	M 23—54909	50	Mr. J. Williams, Bhownuggur.
	„ —62066	50	
H152	M 25—64138	100	Ajrámal Hurji Jugjeevan, Kiká Street, Bombay.
H153	M 33—01864	20	Nánábhoy Byramjee, Doctor, Fort, Bombay.
	M 30—16531	10	
M94	M 4—11721 } wrongly joined	5	Bomanji Framji Modi, No. 7, Agiary Mohla, Bombay.
	„ —11272 }		

BOMBAY,—Paper Currency Dept.; *The 9th October 1877.*

W. WELLS,
Assistant Commissioner.

Allahabad Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
31	D 10—96340	5	The Chief Inspector of Post Offices, Oudh.

NOTE PARTIALLY LOST OR DESTROYED.

		Rs.	
62	D 7—79954	100	Jumna Dass, Julpigori.

ALLAHABAD,—Paper Currency Office; *The 4th October 1877.*

H. KEENE,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
64	E 1—36088	1,000	Tikoo, Bunlah, Simla.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
102	E 5—78897	20	The Deputy Commissioner, Dera Ghazi Khan.
107	E 15—16519	50	Baboo Gopal Chander Mukerji, Accountant, P. W. Department, Examiner's Office, Lahore.
	E 13—13244	100	

LAHORE,—Paper Currency Office; *The 6th October 1877.*

W. T. PIERCY,
Asstt. Acctt. Genl., in charge of Currency Office.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 10th October 1877 ... Rs. 27,91,257-7-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA, *10th Oct. 1877.*

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 12th October 1877.

Mails for Ceylon, Straits, Hong-Kong and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 13th October 1877, at 7 P. M.

Mails for Chittagong, Akyab and Kyouk-Phyoo, for transmission per Steamer *Madras*, will be closed at the General Post Office on Sunday, the 14th October 1877, at 7 P. M.

Mails for Rangoon, Moulmein and Straits, for transmission per Steamer *Baghdad*, will be closed at the General Post Office on Sunday, the 14th October 1877, at 7 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 15th October 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate Ports, for transmission per Steamer , will be closed at the General Post Office on Wednesday, the 17th October 1877, at 7 P. M.

Mails for Madras and Ceylon, for transmission per P. & O. Steamer *Hydaspes*, will be closed at the General Post Office on Wednesday, the 17th October 1877, at 7 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 19th October 1877, by which mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 18th October 1877.

N. B.—The Letter Box will close at 7 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 7-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 8 P. M.

W. ALPIN,
Offg. Post Master of Calcutta.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta; Thacker, Vining & Co., Bombay; or to Superintendent, Chief Commissioner's Office, Nagpur.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The first part of the "Indian Law Reports," published under the authority of the Governor General in Council, will appear as soon after the 1st January 1876 as can be arranged for. The Reports will appear in monthly parts, published as soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad, and will comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court will be reported in the Series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court will be reported in the Calcutta Series. The Parts of each Series can be had separately, or all four Parts can be had stitched into one wrapper at the option of subscribers and purchasers. It will be observed from the following statement of the terms of subscription and sale, that a considerable reduction is allowed to persons taking the complete set:

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, OCTOBER 13, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost or Stolen

The Government Promissory Notes No. 008595 of 1835-36 for Rs. 1,000, and No. 019183 of 1854-55 for Rs. 500, respectively, of the 4 per cent. loan, originally standing in the name of Premchand Bose, since deceased, the proprietor, by whom it was never endorsed to any other person. Payment of the above Notes and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favor of Sham Chand Bose, the administrator to the estate of the said Premchand Bose.

NOBIN CHAND BURAL,
Attorney for Sham Chand Bose.

No. 10, Old Post Office Street.

Stolen

Promissory Note No. 040475, dated 1st May 1865, for Rs. 500, standing in the name of Joy Monee Holder, by whom it was endorsed to Mr. I. C. Sarkar. Payment of the Note has been stopped, and application made to the Public Debt Office for a duplicate of the same.

I. C. SARKAR,
Executive Engineer.

DELHI,
The 24th September 1877.

Estate—RUSSICKLOLL SEAL, deceased.

Notice is hereby given that letters of administration of the property and credits of Baboo Russickloll Seal, late of Colootollah, in the Town of Calcutta, Zemindar, deceased, has been this day granted to Sreemutty Biddyadhurree Dossee, the sole widow of the deceased abovenamed, by the High Court of Judicature at Fort William in Bengal, in its Testamentary and Intestate Jurisdiction. All parties having claims against the said Estate are requested to make the same known to Baboo Punnaloll Seal of Colootollah aforesaid, Zemindar, the duly constituted Attorney of the said administratrix, to whom those indebted thereto are hereby requested to make payment of their respective debts without delay.

A. ST. JOHN CARRUTHERS,
Attorney, High Court.

CALCUTTA,
The 20th September 1877.

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PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877:—

No. 16 OF 1877.

THE STAMP BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Extent of Act.
   Commencement of Act.
2. Repeal of enactments.
3. Interpretation-clause.
4. Rule of construction.

CHAPTER II.

STAMP-DUTIES AND COURT-FEES CHARGEABLE UNDER THIS ACT.

5. All duties to be paid according to the regulations of this Act.
6. Schedules to be read as part of Act.
7. Use of appropriated stamps.

CHAPTER III.

STAMP-DUTIES ON INSTRUMENTS.

SECTIONS.

8. Scheduled duties chargeable.
9. Instruments executed in British India.
   Instruments executed out of British India.
10. How instruments are to be written and stamped.
11. Stock and marketable securities to be valued.
12. Effect of statement of value.
13. Denoting stamp.
14. Use of adhesive stamps.
15. Duties by whom payable.
16. Bills of exchange chargeable with duty.
17. Stamping bills drawn out of British India.
18. Power of banker in case of bills, notes and cheques received by him unstamped.
    Saving of liability for issuing bill, &c., unstamped.
19. Foreign bill unstamped or with stamp uncancelled.
20. Instruments reserving interest.
21. Consideration expressed in certain foreign currencies.
22. Valuation of money in other foreign or colonial currency for levy of duty.
23. Optional stamps where value of subject-matter is indeterminate.
24. Amount on which duty leviable in case of bond, &c., for payment of annuity.
25. Amount on which duty leviable where consideration is an annuity.

SECTIONS.

26. Amount on which duty leviable in case of lease where no term is expressed.
27. Several instruments used in single transaction.
28. Instruments coming within two or more of the definitions in section 3.
Instruments conveying several subject-matters.
29. Consideration to be stated.
Mortgage-money to be deemed purchase-money.

CHAPTER IV.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

30. Instruments produced in Court to be examined.
31. Instruments not duly stamped inadmissible in evidence.
32. Admission in criminal cases of documents for which proper fee has not been paid.
33. Procedure as to instruments impounded under section 30, and not received in evidence.
34. Impounding unstamped instruments in public office.
35. Powers of Collector as to unstamped or insufficiently stamped instruments other than bills and notes.
Certificate.
36. Endorsement of instruments on which duty has been paid under section 31 or 35.
37. Right of person paying duty under section 31 or 35 when he is not bound to provide stamp.
38. Instruments chargeable with one anna duty.
39. Non-liability for loss of instruments sent under section 18, 33 or 34.
40. Procedure where receipts are required.
41. Stamping unstamped receipts.
42. Cancellation of adhesive stamps.

CHAPTER V.

ADJUDICATION OF DOUBTS AS TO STAMPS.

43. Adjudication of doubt as to proper stamp.
44. Payments under section 43 how made.

CHAPTER VI.

REFERENCE AND REVISION.

45. Reference to High Court.
46. Procedure where Collector entertains doubt as to duty chargeable.
47. Procedure where Court entertains doubt as to duty on instrument.
48. Revision of certificates and orders.

CHAPTER VII.

FEES IN THE CHARTERED HIGH COURTS.

49. Levy of fees in High Courts on their original sides.

SECTIONS.

50. Fees on documents filed, &c., in High Courts in their extraordinary jurisdiction.
In their appellate jurisdiction.
As Courts of reference and revision.
51. Procedure in case of difference as to necessity or amount of fee.
52. Saving of fees to certain officers of High Court.

CHAPTER VIII.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

53. Fees on documents filed, &c., in Mufassal Courts or in public offices.
54. Power to stamp document inadvertently received.
55. Amended document.
56. Computation of fees payable in certain suits.
i—for money:
ii—for maintenance and annuities:
iii—for other moveable property having a market-value:
iv—for moveable property of no market-value:
to enforce a right to share in joint family property:
for a declaratory decree:
for an injunction:
for easements:
for accounts:
v—for possession of lands, houses and gardens:
Proviso as to Bombay Presidency:
for houses and gardens:
vi—to enforce a right of pre-emption:
vii—for interest of assignee of land-revenue:
viii—to set aside an attachment:
ix—to redeem:
to foreclose:
x—for specific performance:
xi—between landlord and tenant.
57. Fees in certain suits by Government ryots in Madras.
58. Fee on memorandum of appeal against order relating to compensation.
59. Power to ascertain nett profits or market-value.
60. Procedure where nett profits or market-value wrongly estimated.
61. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.
62. Decision of questions as to valuation.
63. Additional fee where respondent takes objection to unappealed part of decree.
64. Multifarious suits.
65. Cancellation of stamps.
66. Written examinations of complainants.
67. Repayment of fees paid on applications to criminal Courts.

CHAPTER IX.

PROBATES, LETTERS OF ADMINISTRATION, AND CERTIFICATES OF ADMINISTRATION.

SECTIONS.

68. Relief where too high a court-fee has been paid on probate or letters of administration.
69. Relief where debts due from a deceased person have been paid out of his estate.
70. Relief in case of several grants.
71. Probates declared valid as to trust property though not covered by court-fee.
72. Provision for case where too low a court-fee has been paid on probates, &c.
73. Administrator to give proper security before letters stamped under section 79.
74. Executors, &c., not paying full court-fee on probates, &c., within six months after discovery of underpayment.
75. Collector to deliver or pay stamp or amount directed by Court.
76. This chapter applied to certificates under Acts XL of 1858, XXVII of 1860 and XX of 1864.

CHAPTER X.

REFUNDS.

77. Allowance for spoiled stamps.
78. Allowance for misused stamps.
79. Allowance how to be made.
80. Repurchase of stamps not wanted.
81. Refund of fee paid on memorandum of appeal.
82. Refund of fee on application for review of judgment.
83. Refund where Court reverses or modifies its former decision on ground of mistake.
84. Refund where plaint rejected for merely technical defect.
85. Remission of additional duty levied under section 31.

CHAPTER XI.

CRIMINAL PENALTIES.

6. Penalty for executing instrument on paper not duly stamped.
7. Penalty for presenting, &c., unstamped foreign bills or notes.
8. Refusal to give receipt.
9. Penalty for failure to cancel such stamps.
0. Penalty for not drawing full number of bills or marine policies purporting to be in sets.
1. Penalty for not stating consideration.
2. Penalty on attorneys, &c., not inserting true consideration.
3. Fraudulent removal, sale, &c., of adhesive stamps.
94. Penalty for stamp-vendor disobeying rules.
95. Reward to informers.
96. Institution and conduct of prosecution.
97. Magistrates having jurisdiction.

CHAPTER XII.

MISCELLANEOUS.

SECTIONS.

98. Employment of single impressed stamp.
99. Employment of several stamped papers.
100. Power to reduce or remit rates of stamp-duty.
101. Power to make subsidiary rules.
Approval and publication of rules.

SCHEDULES.

I. AD VALOREM STAMP-DUTIES.
II. FIXED STAMP-DUTIES.
III. EXEMPTIONS FROM STAMP-DUTY.
IV. AD VALOREM COURT-FEES.
V. FIXED FEES.
VI. EXEMPTIONS FROM COURT-FEES.
VII. ACTS REPEALED.

A Bill to consolidate and amend the law relating to Stamps and Court-fees.

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Stamp Act, 1878."

Extent of Act.

It extends to the whole of British India;

Commencement of Act.

And it shall come into force on the *first* day of July 1878.

Repeal of enactments.

2. On and after that day, the Acts specified in the seventh schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules framed under any such Act and then in force shall, so far as they are consistent with this Act, be deemed to have been made hereunder. And all exemptions granted under any such Act and then in force shall be deemed to have been granted under this Act. And all references made to the General Stamp Act, 1869, or to the Court-Fees Act, 1870, shall be deemed to be made to this Act.

Interpretation-clause.

3. In this Act, unless there is something repugnant in the subject or context,—

"Affidavit."

(1) "Affidavit" means a declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath:

"Award."

(2.) "Award" means any decision in writing by an arbitrator or umpire:

"Banker."

(3.) "Banker" includes any person acting as a banker:

(4.) "Bill of exchange" includes a hundí and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money:

"Bill of exchange."

(5.) "Bill of lading" means any instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver them at a place and to a person therein mentioned or indicated. It includes a cargo receipt:

"Bill of lading."

(6.) "Bond" means any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be:

"Bond."

(7.) "Bottomry-bond" means any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage:

"Bottomry-bond."

(8.) "Charter-party" means any instrument (except an agreement for the hire of a tug-steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer:

"Charter-party."

(9.) "Cheque" means any instrument whereby a bank or banker is ordered to pay on demand a specified sum of money:

"Cheque."

(10.) "Chief Controlling Revenue Authority" means in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue: in the Presidency of Bombay, a Revenue Commissioner: in the Panjáb, the Financial Commissioner; and elsewhere the Local Government.

"Chief Controlling Revenue Authority."

(11.) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras or Bombay, and without those limits, the Collector of a District, and includes a Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District:

"Collector."

(12.) "Composition-deed" means any instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors:

"Composition-deed."

(13.) "Conveyance" means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of reconveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange or partition-deed, where no money is paid for equality of exchange or partition), by which property is conveyed *inter vivos*. It includes a certificate under the Code of Civil Procedure, section 316, and a sale-certificate granted by a Collector:

"Conveyance"

(14.) "Counterpart" means the duplicate of a conveyance, settlement, mortgage-deed or lease, such duplicate not being executed by the grantor, settlor, mortgagor or lessor, but by some other party to the instrument: it includes a *kabúliyat* in cases where a lease has been granted:

"Counterpart."

(15.) "Delivery-order" means any document or writing entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods, wares or merchandise of the value of twenty rupees or upwards, lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such document or writing being signed by or on behalf of the owner of such goods, wares or merchandise, upon the sale or transfer of the property therein:

"Delivery-order."

(16.) "Dock-warrant" means any instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be:

"Dock-warrant."

(17.) "Instrument duly stamped" means an instrument chargeable with stamp-duty or a court-fee according to the law in force in British India at the date of its execution and stamped in accordance with such law:

"Instrument duly stamped."

(18.) "Impressed" includes printed and lithographed:

"Impressed."

(19.) "Instrument" includes every written document:

"Instrument."

(20.) "Instrument of apprenticeship" includes every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship to attornies:

"Instrument of apprenticeship."

(21.) "Instrument of divorce" includes every document by which any person purports to effect the dissolution of his marriage.

"Instrument of divorce."

(22.) "Interest" means simple interest:

"Interest."

(23.) "Lease" means any instrument (not being a counterpart) by which one person lets or agrees to let, or takes or agrees to take, property to or from another:

"Lease."

(24.) "Letter of credit" means any instrument by which one person requests another to give credit to the person in whose favour it is drawn:

"Letter of credit."

(25.) "Letter of license" includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion:

"Letter of license."

(26.) "Mortgage-deed" means any instrument evidencing a pledge of immoveable property for securing the payment of money:

"Mortgage-deed."

(27.) "Negotiable instrument" includes bills of exchange, promissory notes and cheques:

"Negotiable instrument."

(28.) "Notarial act" means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a consul, attorney, judge, magistrate, or other person acting as a Notary Public:

"Notarial act."

(29.) "Paper" includes vellum, parchment or any other material on which an instrument may be written:

"Paper."

(30.) "Partition-deed" means any instrument whereby persons interested in property, jointly or in common, or as co-parceners, or as members of an undivided family, divide or agree to divide such property in severalty, and includes a *batwárá*:

"Partition-deed."

(31.) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event: it includes a policy on life:

"Policy of insurance."

(32.) "Power-of-attorney" means any instrument (except a proxy) empowering a person to act in the stead of the person executing it:

"Power-of-attorney."

(33.) "Promissory note" means any instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight:

"Promissory note."

(34.) "Property" means property being in British India at the time of executing the instrument in which it is comprised:

"Property."

(35.) "Protest" means a declaration in writing made by a Notary Public, or other person authorized to act as such, attesting the dishonour of a bill of exchange or promissory note:

"Protest."

(36.) "Protest of the Master of a ship" means a declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses, or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship:

"Protest of the Master of a ship."

(37.) "Proxy" means an instrument whereby a person authorizes another to vote for him at a meeting:

"Proxy."

(38.) "Receipt" means any note, memorandum, writing or advertisement whatsoever, whereby any money or goods, the amount or value of which exceeds ten rupees, or any bill of exchange or promissory note or cheque for money exceeding ten rupees, is acknowledged or expressed to have been received or deposited as paid in satisfaction of a debt, or whereby any debt or demand or any part of a debt or demand exceeding ten rupees is acknowledged to have been settled, satisfied or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person:

"Receipt."

(39.) "Release" means any instrument whereby a person renounces a claim upon another person or against any specified property:

"Release."

(40.) "Respondentia-bond" means an instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination:

"Respondentia-bond."

(41.) "Settlement" means any instrument (other than a will) whereby the destination or devolution of moveable or immoveable property is settled or agreed to be settled: it includes a deed of dower and an assurance for religious or charitable purposes:

"Settlement."

(42.) "Schedule" and "schedules" respectively mean a schedule and schedules to this Act annexed:

"Schedule."

(43.) "Stamp" means as well a stamp impressed by means of a die as an adhesive stamp used under this Act:

"Stamp."

(44.) "Stamp law" used in reference to any instrument means the law relating to stamps in force in British India at the time of its execution: and

"Stamp law."

(45.) "Written" and "writing" includes every mode in which words or figures can be expressed upon paper.

Rule of construction.

4. The rule of the English common-law that statutes imposing charges on the subject are to be strictly construed has no application to this Act. But its provisions are to be construed so as to give effect to the will of the legislature.

CHAPTER II.

STAMP-DUTIES AND COURT-FEES CHARGEABLE UNDER THIS ACT.

All duties to be paid according to the regulations of this Act.

5. All stamp-duties and court-fees which may from time to time be chargeable by law in respect of any instruments are to be paid and denoted by means of stamps according to the regulations herein contained, or made under the powers hereinafter conferred.

Schedules to be read as part of Act.

6. The schedules and everything therein contained, are to be read and construed as part of this Act.

Use of appropriated stamp.

7. A stamp which, by any words on the face of it, or by any rule made under the power hereinafter conferred, is appropriated to any particular description of instrument, is not to be used, or, if used, is not to be available, for an instrument of any other description.

An instrument falling under the particular description to which any stamp is so appropriated

as aforesaid is not to be deemed duly stamped, unless it is stamped with the stamp so appropriated.

CHAPTER III.

STAMP-DUTIES ON INSTRUMENTS.

Scheduled duties chargeable.

8. Subject to the exemptions contained in schedule three and in any other law for the time being in force, for every instrument mentioned in the first and second schedules, and executed in British India on or after the first day of March 1878,

or executed out of British India on or after that day, but relating to, or empowering any person to deal with, any property within British India at the time of execution,

there shall be payable to the Government of India, as stamp-duty, the amount indicated in the said first or second schedule to be the proper duty for such instrument.

Instruments executed in British India.

9. Instruments executed in British India shall be stamped at the time of execution.

Instruments executed out of British India.

Instruments executed out of British India and relating to, or empowering any person to deal with, property within British India at the time of execution shall be stamped within one month after their arrival in British India; and where any such instrument requires to be stamped with an impressed stamp it shall be taken for that purpose to the Collector, who shall on payment of the proper duty stamp the same in the manner directed by the rules under this Act and certify thereon that such duty has been paid.

How instruments are to be written and stamped.

10. Every instrument written upon stamped paper is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped, that the stamp may appear on the face of the instrument.

Not more than one instrument shall be written upon the same piece of stamped paper.

Stock and marketable securities to be valued.

11. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

Effect of statement of value.

12. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it is, so far as regards the subject-matter of such statement, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

Denoting stamp.

13. Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made to the Collector for that purpose, and on production of both the instruments, be denoted in such manner as he thinks fit upon such first-mentioned instrument.

Use of adhesive stamps.

14. The following instruments may (subject to the provisions hereinafter contained) be stamped with adhesive stamps :—

(*a*) instruments chargeable under the second schedule with the duty of one anna;

(*b*) bills of exchange and promissory notes drawn or made out of British India;

(*c*) transfers by endorsement of shares of public companies and associations.

Duties by whom payable.

15. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(*a*) in the case of any instrument mentioned in the first schedule (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract) by the person drawing, making or executing such instrument:

(*b*) in the case of a policy of insurance—by the insured:

(*c*) in the case of a settlement—by the settlor:

(*d*) in the case of a conveyance, mortgage-deed or lease—by the grantee, mortgagor or lessee:

(*e*) in the case of a counterpart of a lease—by the lessor:

(*f*) in the case of a partition-deed—by the parties thereto in proportion to their respective shares in the property comprised therein:

(*g*) in the case of an exchange where money is paid for equality of exchange—by the person paying such money: and

(*h*) in the case of an exchange where no such money is paid—by the parties in equal shares.

In the case of an instrument of gift the expense of providing the proper stamp shall be borne by the donor.

Bills of exchange chargeable with duty.

16. The duty imposed by this Act on bills of exchange shall be chargeable

(*a*) on all bills drawn and payable in British India,

(*b*) on all bills drawn in, but payable out of, British India, and

(*c*) on all bills drawn out of, but accepted or paid, or endorsed, transferred, or otherwise negotiated within, British India.

Stamping bills drawn out of British India.

17. The holder of any bill of exchange or promissory note drawn or made out of British India and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps required by this Act.

Power of banker in case of bills, notes and cheques received by him unstamped.

18. When any bill of exchange, cheque or promissory note chargeable hereunder with the duty of one anna comes unstamped to the hands of a banker, he may affix thereto the necessary adhesive stamp, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

Saving of liability for issuing bill, &c, unstamped.

Such bill, note or cheque shall, so far as relates to the duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note or cheque unstamped.

Foreign bill unstamped or with stamp uncancelled.

19. Subject to the provisions contained in section 18, no person taking a bill of exchange or promissory note drawn or made out of British India and requiring a stamp under this Act, either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose, unless at the time when he so takes it, the proper stamp is affixed thereto and cancelled in manner directed by this Act.

Instruments reserving interest.

20. When interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Consideration expressed in certain foreign currencies.

21. When the consideration set forth in, or the amount secured by, any instrument chargeable under this Act is expressed in pounds sterling, pounds currency, francs or dollars, such consideration or amount shall, for the purposes of this Act, be estimated according to the following scale :—

One pound sterling or pound currency is equivalent to ten rupees :

One hundred francs are equivalent to forty rupees :

One Mexican or China dollar is equivalent to two rupees four annas :

One Mauritius dollar is equivalent to two rupees.

Valuation of money in other foreign or colonial currency for levy of duty.

22. Where an instrument is chargeable with *ad valorem* duty in respect of any money in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

Optional stamps where value of subject-matter is indeterminate.

23. When the amount or value of the subject-matter of any bond, mortgage-deed, settlement, exchange or gift chargeable under this Act with *ad valorem* duty, and referred to or mentioned in section 15 cannot be ascertained, the proper stamp to be borne by such instrument may be determined by the person bound under that section to bear the expense of providing the stamp :

Provided that, under such instrument, nothing shall be recoverable more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used under such option would have been sufficient.

Amount on which duty leviable in case of bond, &c., for payment of annuity.

24. The whole amount secured for the payment of an annuity, or other sum payable periodically for an indefinite time, by a bond, promissory note, or mortgage-deed shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Amount on which duty leviable where consideration is an annuity.

25. When the consideration for a conveyance is an annuity or other sum payable periodically for an indefinite time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Amount on which duty leviable in case of lease where no term is expressed.

26. In the case of a lease where no term is expressed, the average annual rent payable in respect of the property comprised therein shall, for the purposes of this Act, be deemed to be the average annual rent payable under the lease for the ten years next after it commences.

Several instruments used in single transaction.

27. When more instruments than one are required for the completion of any transaction involving the execution of a mortgage-deed, settlement, conveyance or lease, the proper stamp required by this Act for such mortgage-deed, settlement, conveyance or lease, shall be borne by the principal instrument, whether the several instruments executed in such transaction are executed simultaneously or otherwise, and each of the other instruments shall, for the purposes of this Act, be deemed to be collateral.

The parties may determine for themselves which of such instruments shall, for the purposes of this Act, be deemed to be the principal instrument : Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

Instruments coming within two or more of the definitions in section 3.

28. An instrument so framed as to come within two or more of the definitions in section three shall, when the instruments to which those definitions apply are liable to different rates of duty under this Act, be charged with the highest of such rates ;

Instruments conveying several subject-matters.

Provided that, when any one of such instruments purports, for distinct considerations, to convey by way of sale, to lease, to give or to mortgage two or more subject-matters,

or to convey by way of sale, to lease or to give one subject-matter and to mortgage another,

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts or mortgages would be liable under this Act. But where such instrument is stamped with an insufficient stamp, the value of such stamp may be taken into account in computing the aggregate amount so chargeable.

Consideration to be stated.

29. (*a*.)—When any moveable or immoveable property is sold or is leased in consideration of a fine or premium, the full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold or leased is conveyed to, or vested in, the purchaser or lessee or in any other person by his direction.

Mortgage-money to be deemed purchase-money.

(*b*.)—When any property is sold and conveyed subject to any mortgage or bond or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this Act shall be paid,

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

or does not agree to pay the same, or to indemnify the seller against the same.

(*c*.)—When one property is exchanged for another, and no money is paid for equality, the value of either property shall be set forth as aforesaid in the instrument of exchange: but where money is paid for equality, the amount so paid and the value of the property least in value shall be set forth as last aforesaid.

(*d*.)—When property is conveyed by way of gift the value of the property shall be set forth as aforesaid in the instrument of gift.

CHAPTER IV.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

Instruments produced in Court to be examined.

30. Every Judge and head of a public office before whom any instrument chargeable with stamp-duty under this Act is produced, shall by himself or (in the case of the Judge of a High Court or a District Court) by such officer as the Court appoints in this behalf, examine such instrument in order to ascertain whether the proper stamp-duty has been paid in respect thereof.

If such duty has not been paid in respect of such instrument, such Judge, head or officer, as the case may be, shall impound the same.

Instruments not duly stamped inadmissible in evidence.

31. No instrument chargeable under the first or second schedule shall be received in any Court of justice, or by any person having by law or consent of parties authority to receive evidence, as evidence in any civil proceeding, unless such instrument is duly stamped:

Provided that the Court or person having authority to receive evidence may, on the application of the person producing the instrument or his duly authorized agent, and on payment of the duty with which such instrument is chargeable or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with interest on the amount so paid at the rate of *five* per cent. per annum from the date of the instrument,

and on payment of an additional duty of four times the proper stamp-duty or deficient portion thereof,

receive the instrument in evidence.

Admission in criminal cases of documents for which proper fee has not been paid.

32. Whenever the filing or exhibition in a criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 30 or 31 shall be deemed to prohibit such filing or exhibition except in cases under chapter XL of the Code of Criminal Procedure.

Procedure as to instruments impounded under section 30, and not received in evidence.

33. The Judge or person having authority to receive evidence shall send to the Collector—

(*a*) every instrument impounded under section 30, and not received in evidence;

(*b*) an authenticated copy of every instrument so impounded, which has been received in evidence, together with a certificate in writing, stating the amount levied under section 31 in respect of such instrument.

No instrument impounded under section 30, and received in evidence, shall be returned to the person producing it unless and until the Collector informs the Court that its detention is no longer necessary.

Impounding unstamped instruments in public office.

34. When any instrument is produced before any registering officer, or in any public office other than a civil or criminal Court, if it appear to the registering officer or to the head of such public office that the instrument is not duly stamped, he shall impound the instrument, and (unless he himself be the Collector) send it forthwith to the Collector.

Powers of Collector as to unstamped or insufficiently stamped instruments other than bills and notes.

35. The Collector on receiving any instrument which has been sent to him under section 33 or 34, or which has come into his hands otherwise than for the purpose of obtaining an adjudication under section 43, shall determine the duty (if any) with which the instrument is chargeable.

Certificate.

If it appear to him that the instrument is duly stamped, or that it is not chargeable with stamp-duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and he shall thereupon return such instrument to the person by whom it was produced or in whose possession it was found.

If it appears to him that the instrument is not duly stamped, the Collector shall require the person producing it, or in whose possession it has been found, to pay the proper stamp-duty or the amount required to make up the sum together with interest thereon at five per cent. per annum from the date of the instrument, and in case of failure to pay such duty and interest within fifteen days, the Collector may recover the same as if it were an arrear of land-revenue.

The Collector may also prosecute any person who appears to have committed an offence against the stamp law with reference to such instrument, or to any instrument of which an authenticated copy has been sent to him under section 33.

Endorsement of instruments on which duty has been paid under section 31 or 35.

36. When the stamp-duty with which any instrument is chargeable has been paid or recovered under section 31 or section 35, the Judge or the Collector, as the case may be, shall certify by endorsement thereon that the proper stamp-duty has been levied upon it.

Every instrument so endorsed shall be returned on application to the person who produced it, or in whose possession it was found, provided that no instrument in respect of which a prosecution has been instituted shall be so returned until the prosecution has terminated.

Subject to the provision contained in section 48, such certificate shall be conclusive evidence of the amount of stamp-duty leviable on the instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

Right of person paying duty under section 31 or 35 when he is not bound to provide stamp.

37. When any duty has been levied under section 31 or section 35 from a person who is not bound under section 15 to provide the proper stamp, he shall be entitled, on production of the certificate mentioned in section 36 in a Civil Court of competent jurisdiction, to a decree against the person so bound under section 15 for the amount so levied.

Instruments chargeable with one anna duty.

38. Nothing contained in sections 31 and 35 applies to instruments chargeable with the duty of one anna only. Subject to the provisions of section 18, no such instrument shall be received in evidence for any purpose whatever, or be registered unless it has been stamped at the time of its execution or in accordance with the provisions of section 17.

Non-liability for loss of instruments sent under section 18, 33 or 34.

39. If any instrument sent or returned under section 18, 33 or 34, be lost, destroyed or injured during transmission, the Court or officer sending or returning the same shall not be liable for such loss, destruction or injury.

The person producing any such instrument under section 30 or section 34 may require a copy thereof to be made at his expense and authenticated by the Judge, the registering officer, or the head of the office, as the case may be; and such copy shall be kept in the Court or Office until the Judge, registering officer, or head otherwise directs.

Procedure where receipts are required.

40. When any person from whom money or other moveable property exceeding in amount or value ten rupees is due or claimed to be due, pays or delivers such money or property, the person to whom the same is paid or delivered shall give a receipt for such money or property.

Stamping unstamped receipts.

41. When any receipt comes unstamped to the hands of the person to whom it is given, he may affix thereto the necessary adhesive stamp, and upon so doing may require the person who gave it to pay the value of the said stamp.

Cancellation of adhesive stamps.

42. Whoever affixes, in accordance with the stamp law, any adhesive stamp to any instrument liable to duty shall, at the time of affixing the same, cancel such stamp by writing across it his name or initials, or, if he be a partner, the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled and rendered incapable of being used for any other instrument.

CHAPTER V.

ADJUDICATION OF DOUBTS AS TO STAMPS.

Adjudication of doubt as to proper stamp.

43. When any instrument chargeable with stamp-duty under this Act, whether previously stamped or not, is brought to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and shall be receivable in evidence or otherwise in all Courts and public offices as if originally executed on paper duly stamped:

Provided that nothing contained in the former part of this section shall authorize the Collector to make any such endorsement—

(*a*) on any instrument executed in British India and brought to him after the expiration of one month from the date of its execution:

(*b*) on any instrument executed out of British India and brought to him after the expiration of two months after its arrival in British India: or

(*c*) on any instrument chargeable with the stamp-duty of one anna, when brought to him after the drawing or execution thereof on paper not duly stamped.

Payments under section 43 how made.

44. The whole or any part of any payment under section 43 shall be made in stamps or in cash, as the Governor General in Council may from time to time direct by rules under section 101.

CHAPTER VI.

REFERENCE AND REVISION.

Reference to High Court.

45. (*a.*)—The Chief Controlling Revenue Authority may state any case coming before it under this Act, and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court: if it arise in the North-Western Provinces or Oudh, to the High Court of Judicature for the North-Western Provinces: if it arise in the Panjáb, to the Chief Court of the Panjáb: if it arise in the Central Provinces, to the High Court of Judicature at Bombay: and if it arise in any other part of British India, to the High Court of Judicature at Fort William.

(*b.*)—Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(*c.*)—If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*d.*)—The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

Procedure where Collector entertains doubt as to duty chargeable.

46. If any Collector entertains doubt as to the amount of stamp-duty chargeable on any instrument, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority, and such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty in conformity with such decision.

Procedure where Court entertains doubt as to duty on instrument.

47. If any Court other than a High Court entertains doubt as to the amount of stamp-duty chargeable on any instrument produced before it, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court to which he is subordinate, and such Court shall consider the case and send a copy of its decision to the Judge making the reference who shall dispose of the case conformably to such decision.

Revision of certificates and orders.

48. When any subordinate civil Court makes any certificate or order under this Act or improperly admits in evidence any instrument not duly stamped, the Court, to which an appeal lies from the decrees of such subordinate Court, or the High Court may—

(*a*) call for and revise such certificate or order, or

(*b*) direct the proper stamp-duty and additional duty to be levied on the instrument so admitted, or

(*c*) pass such other order in the matter as it thinks fit.

All duty directed to be levied under this section, may be levied as if it were an arrear of land-revenue.

All certificates and orders of the Collector under this Act shall be open to revision by the Revenue Authority to which he is immediately subordinate, or by the Chief Controlling Revenue Authority:

Provided that no order passed on the revision of any certificate or order under this section shall invalidate any registration or other proceeding, previously made or taken, of or upon an instrument endorsed by the Judge or Collector under section 36 or section 43.

CHAPTER VII.

FEES IN THE CHARTERED HIGH COURTS.

49. The following fees shall be collected by adhesive stamps (namely):—

Levy of fees in High Courts on their original sides.

(*a*) fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by the twenty-fourth and twenty-fifth of Victoria, chapter 104, section 15;

(*b*) fees chargeable in each of such Courts under No. 14 of the fourth, and Nos. 16, 23, 24, 27 and 28, of the fifth, schedule.

Fees on documents filed, &c., in High Courts in their extraordinary jurisdiction.

50. No document of any of the kinds specified in the fourth or fifth schedule as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction;

In their appellate jurisdiction.

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

As Courts of reference and revision.

or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the same schedules as the proper fee for such document.

Procedure in case of difference as to necessity or amount of fee.

51. When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any

of the said High Courts, be referred to the Taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice appoints either generally or specially in this behalf.

The Chief Justice shall declare who shall be Taxing-officer within the meaning of this section.

Saving of fees to certain officers of High Court.

52. Nothing in this chapter applies to the commission payable to the Accountant General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

CHAPTER VIII.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

Fees on documents filed, &c., in Mufassal Courts or in public offices.

53. Except in the Courts mentioned in Chapter VII, and subject to the exemptions contained in schedule six, no document of any of the kinds specified as chargeable in the said fourth or fifth schedule shall be filed, exhibited or recorded in any Court of justice, or shall be received by any public officer, or granted under his seal or signature, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of such schedules as the proper fee for such document.

Power to stamp document inadvertently received.

54. If any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Amended document.

55. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, and the duty with which it is chargeable is not thereby increased, it shall not be necessary to impose a fresh stamp.

Computation of fees payable in certain suits:

56. The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows:—

for money:

i. In suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities or of other sums payable periodically) —according to the amount claimed:

for maintenance and annuities:

ii. In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year:

for other moveable property having a market-value:

iii. In suits for moveable property other than money, where the subject-matter has a market-value —according to such value at the date of presenting the plaint:

iv. In suits—

for moveable property of no market-value:

(*a*) for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,

to enforce a right to share in joint family property.

(*b*) to enforce the right to share in any property on the ground that it is joint family property,

for a declaratory decree:

(*c*) to obtain a declaration under the Specific Relief Act, section 42;

for an injunction:

(*d*) to obtain an injunction,

for easements:

(*e*) for a right to some benefit (not herein otherwise provided for) to arise out of land, and

for accounts:

(*f*) for accounts—

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought:

for possession of land, houses and gardens:

v. In suits for the possession of land, houses and gardens—according to the value of the subject-matter; and such value shall be deemed to be—

where the subject-matter is land, and—

(*a*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled—

ten times the revenue so payable:

(*b*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled, but not permanently—

five times the revenue so payable:

(*c*) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,

and nett profits have arisen from the land during the year next before the date of presenting the plaint—

fifteen times such nett profits:

but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood:

(*d*) where the land forms part of an estate paying revenue to Government, but is not a definite

share of such estate and is not separately assessed as abovementioned—the market-value of the land:

Proviso as to Bombay Presidency.

Provided that, in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

(1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government—a sum equal to five times the survey-assessment;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government—a sum equal to ten times the survey-assessment; and

(3) where the whole or any part of the annual survey-assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment, or the portion of assessment, so remitted.

Explanation.—The word "estate," as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or ryot shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue.

for houses and gardens:

(*e*) Where the subject-matter is a house or garden—according to the market-value of the house or garden:

to enforce a right of pre-emption:

vi. In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph v of this section) of the land, house or garden in respect of which the right is claimed:

for interest of assignee of land-revenue:

vii. In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint:

to set aside an attachment:

viii. In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached:

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest:

to redeem:

ix. In suits against a mortgagee or incumbrancer for the recovery of the property mortgaged, or to have the instrument of charge cancelled,

to foreclose:

and in suits by a mortgagee to foreclose the mortgage,

or where the mortgage is made by conditional sale, to have the sale declared absolute—

according to the principal money for the time being secured by the instrument of mortgage or charge:

for specific performance.

x. In suits for specific performance—

(*a*) of a contract of sale—according to the amount of the consideration:

(*b*) of a contract of mortgage—according to the amount agreed to be secured:

(*c*) of a contract of lease—according to the aggregate amount of the fine or premium (if any), and of the rent agreed to be paid during the first year of the term:

(*d*) of an award—according to the amount or value of the property in dispute:

between landlord and tenant.

xi. In the following suits between landlord and tenant, (namely)—

(*a*) for the delivery by a tenant of the counterpart of a lease,

(*b*) for the delivery by a landlord of a lease,

(*c*) to contest a notice of ejectment,

(*d*) to recover the occupancy of land from which a tenant has been illegally ejected by the landlord, and

(*e*) to establish a right of occupancy—

according to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint,

(*f*) to enhance the rent of a tenant having a right of occupancy, and

(*g*) to abate the rent of any tenant,—

five times the amount by which the rent is sought to be enhanced or abated.

The plaint or memorandum of appeal in every suit or appeal mentioned in this section shall state the amount or value with reference to which the fee payable in respect of such plaint or memorandum is to be computed.

Fees in certain suits by Government ryots in Madras.

57. Notwithstanding anything herein contained, throughout the territories subject to the Governor of Fort St. George in Council, the fees payable in suits by Government ryots for the recovery of land sold for arrears of revenue shall not exceed the amount which would be payable if the value of the subject-matter were only the rent of the land payable for the year next before the date of presenting the plaint.

Fee on memorandum of appeal against order relating to compensation.

58. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

Power to ascertain nett profits or market-value.

59. If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section 56, clauses v and vi, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

Procedure where nett profits or market-value wrongly estimated.

60. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive,

may in its discretion refund the excess paid as such fee: but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated:

In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.

61. In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

When the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Decision of questions as to valuation.

62. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal, shall (subject to the provisions of section 54, clause (*b*) and section 588, clause (*e*) of the Code of Civil Procedure) be decided by the Court in which such plaint or memorandum, as the case may be, is filed.

Where any suit or appeal in which any such question has arisen comes before a Court of appeal, reference or revision, and such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of the second paragraph of section 60 shall apply.

Additional fee where respondent takes objection to unappealed part of decree.

63. When any appeal is presented to a civil Court, not against the whole of a decision, but only against so much thereof as relates to a portion of the subject-matter of the suit, the memorandum of appeal shall be chargeable with the fee which would have been payable if the subject-matter had been such portion only; and, if on the hearing of such appeal, the respondent takes, under section 561 of the Code of Civil Procedure, an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

Suit comprising more than one subject.

64. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section 45.

Cancellation of stamp.

65. No document mentioned in Schedule IV or Schedule V and requiring an adhesive stamp under the rules for the time being in force under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled in manner prescribed by such rules.

Written examinations of complainants.

66. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

Repayment of fees paid on applications to criminal Courts.

67. Whenever an application or petition containing a complaint or charge of an offence, other than an offence for which police-officers may arrest without warrant, is presented to a criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

In the case mentioned in section 66, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the Court.

CHAPTER IX.

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

Relief where too high a court-fee has been paid on probate or letters of administration.

68. Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Court by which the probate or letters has or have been granted,

and delivers to such Court a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Court is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Court may at its discretion—

(a) cancel the stamp on the probate or letters, if such stamp has not been already cancelled;

(b) order that another stamp be substituted for denoting the court-fee which should have been paid thereon; and

(c) order that an allowance for the difference between them, or a refund of the amount in money, be made as in the case of spoiled stamps.

Relief where debts due from a deceased person have been paid out of his estate.

69. Whenever it is proved to the satisfaction of such Court that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

the Court may order the amount of the difference to be refunded, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the Court may allow such further time for making the claim as may appear to be reasonable under the circumstances.

Relief in case of several grants.

70. Whenever a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

Probates declared valid as to trust-property though not covered by court-fee.

71. The probate of the will, or the letters of administration of the effects, of any person deceased, heretofore or hereafter granted, shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

Provision for case where too low a court-fee has been paid on probates, &c.

72. When any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Court by which the probate or letters has or have been granted, may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value, and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters:

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the Court is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the Court may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

Administrator to give proper security before letters stamped under section 79.

73. In case of letters of administration on which too low a court-fee has been paid at first, the said authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had then been ascertained.

Executors, &c., not paying full court-fee on probates, &c., within six months after discovery of underpayment.

74. Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

Collector to deliver or pay stamp or amount directed by Court.

75. When any Court orders under this chapter any stamp to be substituted or amount to be refunded, such stamp or amount shall be delivered or paid by any Collector to the person producing the Court's order or certificate authorizing such delivery or payment.

This chapter applied to certificates under Acts XL of 1858, XXVII of 1860 and XX of 1864.

76. The provisions of this chapter shall, *mutatis mutandis*, apply to certificates granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of Minors in the Pre-*

sidency of Fort William in Bengal), or Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*), or Act No. XX of 1864 (*for making better provision for the care of the persons and property of Minors in the Presidency of Bombay*), or Bombay Regulation VIII of 1827 (*to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of property by the Courts*), and to the holders of such certificates.

CHAPTER X.

REFUNDS.

Allowance for spoiled stamps.

77. Subject to such rules as may from time to time be made by the Governor General in Council as to the evidence, by affidavit or otherwise, which the Collector may require, allowance shall be made by the Collector for stamps spoiled in the cases hereinafter mentioned (that is to say):—

(1.) The stamp on any paper inadvertently and undesignedly spoiled, obliterated, or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any party, and for which stamp no money or other consideration has been paid or given to the attorney, pleader, or other person employed to transact the business intended to have been carried into execution thereby, or to the person by whom the same was written:

(2). Any adhesive stamp which has never been used or affixed to any paper, but which has been inadvertently and undesignedly spoiled or rendered unfit for use:

(3.) The stamp used or intended to be used for any bill of exchange or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of the hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negociated, issued, or put in circulation, or made use of in any other manner whatever, and which being a bill of exchange has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon:

(4.) The stamp used or intended to be used for any bill of exchange or promissory note signed by or on behalf of the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been presented for acceptance or accepted or endorsed, or being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such error or omission as aforesaid, with the spoiled bill or note:

(5.) The stamp used for any of the following instruments, that is to say:—

(*a*) an instrument executed by any party thereto, but afterwards found to be absolutely void in law from the beginning:

(*b*) an instrument executed by any party thereto, but afterwards found unfit by reason of any error or mistake therein for the purpose originally intended:

(*c*) an instrument executed by any party thereto, but which by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed:

(*d*) an instrument executed by any party thereto, which for want of the execution thereof by some material and necessary party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:

(*e*) an instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted totally fails of the intended purpose:

(*f*) an instrument executed by any party thereto, which for want of registration within the time required by law becomes null and void:

(*g*) an instrument executed by any party thereto, which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped:

(*h*) an instrument executed by any party thereto, which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided as follows:—

(1.) that in the case of an executed instrument,

(*a*) that instrument is given up to be cancelled:

(*b*) the application for relief is made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has been sent abroad, and in that case within six months after it has been received back in any part of British India:

(*c*) no suit has been instituted in which the instrument could or would have been given or offered in evidence:

(2.) that in the case of stamped paper, not having any executed instrument written thereon, and of an adhesive stamp not affixed to any material, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

Allowance for misused stamps.

78. When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not liable to any duty, the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within

six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to any duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

Allowance how to be made.

79. In any case in which allowance is made for spoiled or misused stamps the Collector may give in lieu thereof other stamps of the same denomination and value, or, if required, and he thinks proper, stamps of any other denomination to the same amount in value, or, at his discretion, the same value in money, deducting the proper allowance on the purchase from Government of stamps of the like description.

Repurchase of stamps not wanted.

80. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector may, if he in his discretion think fit, repay to the applicant the amount or value of such stamp in money, deducting the proper discount, upon his delivering up the stamp to be cancelled, and proving to the Collector's satisfaction that it was purchased by the applicant with a *bonâ fide* intention to use it, and that he has paid the full value thereof without any deduction (except only the amount of such discount), and that the stamp was so purchased within the period of six months next preceding the application.

Refund of fee paid on memorandum of appeal.

81. If a plaint or appeal which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in section 562 of the same Code, for a second decision by the lower Court, the appellate Court may grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that, if, in the case of a remand in appeal, the order of remand does not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

Refund of fee on application for review of judgment.

82. When an application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

Refund where Court reverses or modifies its former decision on ground of mistake.

83. When an application for a review of judgment is admitted, and on the re-hearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector the fee paid on the application.

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

Refund where plaint rejected for merely technical defect.

84. When a plaint disclosing a reasonable case on the merits is presented to any civil Court in such a form that the Judge rejects it, not for any substantial defect, but on account of a purely technical error in form only, and so as to leave the plaintiff free to prosecute the same case in another form against the same defendant, the value of the stamp on the plaint shall be refunded to the plaintiff on his presenting an application to the Collector of the District in which the Court is situate, together with a certificate from the Judge who rejected the plaint, that it was rejected under the circumstances above described and that in his opinion the value of the stamp should be refunded.

Remission of additional duty levied under section 31.

85. The Chief Controlling Revenue Authority may upon application remit wholly or in part any additional duty levied under section 31.

CHAPTER XI.

CRIMINAL PENALTIES.

Penalty for executing instrument on paper not duly stamped.

86. Any person making, signing or issuing, or, except as provided in section 18, accepting, endorsing, paying, or receiving payment of any bill of exchange, promissory note, cheque, or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

and any person making, executing or signing otherwise than as a witness any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to a fine not exceeding two hundred rupees.

Penalty for presenting, &c., unstamped foreign bills or notes.

87. Any person presenting for acceptance or for payment, or accepting, paying, endorsing, transferring or in any manner negociating, any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Refusal to give receipt.

88. Any person required by section 40 to give a receipt and refusing or neglecting to give the same shall be liable for every such offence to a fine not exceeding one hundred rupees.

Penalty for failure to cancel such stamps.

89. Any person required to cancel an adhesive stamp in manner directed by section 42, and refusing or neglecting so to do, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

90. When a bill of exchange or policy of insurance purports to be drawn or executed in a set of two or more, any person using the second or third of a set, the first of which has not been duly stamped, shall, for every such offence, be liable to a fine not exceeding one thousand rupees.

Penalty for not stating consideration.

91. If the full consideration-money or value is not set forth in any instrument as required by section 29, the grantor and grantee shall each be liable to a fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have

been chargeable under this Act, if the full consideration-money or value had been duly set forth in such instrument, in addition to the duty actually paid for the same.

Penalty on attorneys, &c., not inserting true consideration.

92. Any attorney, vakíl, pleader, mukhtár or other person employed in or about the preparing of any instrument in or upon which the full consideration-money or value is hereby required to be truly set forth,

or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned,

who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money or value,

shall, for every such offence, pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakíl, pleader and mukhtár convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakíl, pleader or mukhtár:

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money or value had been truly set forth as aforesaid.

Fraudulent removal, sale, &c., of adhesive stamps.

93. Whoever commits any of the following offences (namely):—

(*a*) fraudulently removes or causes to be removed from any instrument any adhesive stamp or affixes any adhesive stamp which has been so removed to any other instrument with intent that such stamp may be used again;

(*b*) sells or offers for sale or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid;

(*c*) practises or is concerned in any fraudulent act, contrivance or device not specially provided for, with intent to defraud the Government of any stamp-duty or court-fee,

shall forfeit, over and above any other penalty to which he may be liable, the sum of five hundred rupees, and in default of payment shall be imprisoned for a term which may extend to six months.

Penalty for stamp-vendor disobeying rules.

94. Any person appointed to sell stamps, who knowingly disobeys any rule made under section 101, and any person not so appointed who sells or offers for sale any stamp, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

Reward to informers.

95. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

Institution and conduct of prosecutions.

96. All prosecutions in respect of any offence punishable by this Act, shall be conducted by the Collector or such other officer as the Local Government generally or the Collector specially authorizes in that behalf.

Magistrates having jurisdiction.

97. Offences punishable under this Act may be tried, within the limits of the towns of Calcutta, Madras and Bombay, by a Magistrate of Police, and, beyond those limits, by a Magistrate of the first class or a Magistrate of the second class:

Provided that, in imposing penalties under this Act, no such person shall exceed the limits of jurisdiction prescribed for him by the Code of Criminal Procedure.

CHAPTER XII.

MISCELLANEOUS.

Employment of single impressed stamp.

98. When an impressed stamp is used to defray the amount of duty with which any instrument is chargeable, such amount shall be defrayed by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be defrayed by two or more impressed stamps of which the aggregate amount is the amount so required:

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under the rules hereinafter mentioned, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to defray the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

Employment of several stamped papers.

99. When more stamped papers than one are used under section 98 for an instrument chargeable with stamp-duty under this Act, each paper so used shall contain a part of the instrument.

Power to reduce or remit rates of stamp-duty.

100. The Governor General in Council may from time to time, by order published in the *Gazette of India*, reduce or remit, in the whole or any part of British India, the duties or fees chargeable under this Act on all or any of the instruments mentioned in the schedules, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the schedules when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancelment or variation shall be published in the *Gazette of India*.

Power to make subsidiary rules.

101. The Governor General in Council may from time to time frame rules consistent with this Act for regulating the following matters:—

(*a*) the description of stamp for denoting the duty or fee chargeable on every instrument under the stamp law:

(*b*) the supply and sale of stamps, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons:

(*c*) the size and shape of the stamped paper to be used for bills of exchange:

(*d*) the classes of officers to be empowered to perform the functions of a Collector under chapter X, and the evidence which the Collector and such officers may require:

(*e*) the mode of cancelling court-fee stamps and the persons by whom such cancellation is to be effected:

(*f*) the keeping accounts of all stamps used under chapters VII and VIII:

Approval and publication of rules.

Such rules shall be published in the *Gazette of India*, and shall thereupon have the force of law.

SCHEDULE I.

AD VALOREM STAMP-DUTIES.

DESCRIPTION OF INSTRUMENTS.				PROPER STAMP-DUTY.
Class I.				
		Rs.	Rs.	
1. BILL OF EXCHANGE PAYABLE AT SIGHT OR AT ANY PERIOD NOT EXCEEDING ONE YEAR AFTER DATE OR SIGHT.*	When the amount of the Bill or Note does not exceed ...	...	100	Two annas.
2. PROMISSORY NOTE SO PAYABLE.	and when the amount exceeds ...	100 but does not exceed ...	250	Four annas.
	Do. ...	250 do. ...	500	Eight annas.
	Do. ...	500 do. ...	750	Twelve annas.
	Do. ...	750 do. ...	1,000	One rupee.
	and for every 1,000 or part thereof in excess of		... 1,000	One rupee.
3. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT ON OR BEFORE THE EXPIRATION OF THREE MONTHS FROM THE DATE OF SUCH INSTRUMENT OF A LOAN MADE UPON THE DEPOSIT OF TITLE DEEDS OR OTHER VALUABLE SECURITY.	...	...		One-half of the stamp-duty payable on a Bill of Exchange for the amount secured.
4. POLICY OF INSURANCE.*				
Class II.				
5. BOND (NOT OTHERWISE PROVIDED FOR BY THIS ACT) FOR ANY SPECIFIED AMOUNT.	When the amount secured does not exceed ...		50	Four annas.
6. BOTTOMRY-BOND...	When such amount exceeds ...	50, but does not exceed ...	100	Eight annas.
7. RESPONDENTIA-BOND.	and for every...	100 or part thereof in excess of... 100 up to ...	1,000	Eight annas.
8. SETTLEMENT.	and for every...	1,000 or part thereof in excess of ...	1,000	Five rupees.

* NOTE.—When any bill or policy coming under No. 1 or No. 4 is drawn in a set, the proper stamp shall be borne by the first of the set, and the remaining parts must be stamped by the Collector "duty-paid."

SCHEDULE I—*continued.*

AD VALOREM STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.		Rs.	PROPER STAMP-DUTY.
9. BILL OF EXCHANGE PAYABLE AT A PERIOD EXCEEDING ONE YEAR AFTER DATE OR SIGHT.	...	...	The same duty as a Bond (No. 5) for the amount of such Bill or Note.
10. PROMISSORY NOTE SO PAYABLE.			
11. PARTITION-DEED	...	...	The same duty as a Bond (No. 5) for an amount equivalent to the value of the entire property distributed.
12. ASSIGNMENT (OTHERWISE THAN BY INDORSEMENT) OF ANY INTEREST SECURED BY A BOND, MORTGAGE-DEED, OR POLICY OF INSURANCE.	(*a*). When the amount or value of such interest does not exceed ...	... 1,000	The same duty as a Bond (No. 5) for such amount or an amount equivalent to such value.
	(*b*). In any other case	... ...	Five rupees.
13. ADMINISTRATION-BOND.			
14. BOND OR MORTGAGE-DEED FOR THE EXECUTION OF AN OFFICE, OR TO ACCOUNT FOR MONEY RECEIVED BY VIRTUE THEREOF.	(*a*). When the amount secured does not exceed	... 1,000	The same duty as a Bond (No. 5).
	(*b*). In any other case	... ...	Five rupees.
15. CUSTOMS-BOND ...			
16. INDEMNITY-BOND.			
17. APPRAISEMENT OR VALUATION— OF ANY PROPERTY OR OF ANY INTEREST THEREIN, OR OF THE ANNUAL OR MONTHLY VALUE OF SUCH PROPERTY, OR OF ANY REPAIRS WANTED, OR OF THE MATERIALS USED OR TO BE USED IN ANY BUILDING, OR OF ANY ARTIFICER'S WORK.	(*a*). Where the amount of such appraisement or valuation does not exceed	... 1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case	... ...	Five rupees.

SCHEDULE I—*continued.*

AD VALOREM STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
18. AWARD	(*a*). Where the amount or value of the property in dispute does not exceed Rs. 1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case ...	Five rupees.
Class III.		
19. CONVEYANCE ...	When the amount paid or secured or the value expressed does not exceed 50	Eight annas.
	Exceeds ... 50 but does not exceed 100	One rupee.
20. INSTRUMENT OF GIFT, OR EXCHANGE OF ANY PROPERTY, NOT OTHERWISE PROVIDED FOR.	For every... 100 or part thereof in excess of Rs. 100 up to ... 1,000	One rupee.
	and for every 1,000 or part thereof in excess of 1,000	Ten rupees.
21. TRANSFER OF A SHARE IN A COMPANY OR ASSOCIATION.	... ...	One-quarter of the duty payable on a Conveyance.
Class IV.		
22. MORTGAGE-DEED	(*a*). When possession of the property comprised therein is not given by the mortgagor at the time of execution.	The same duty as a Bond (No. 5) for the amount secured by such deed or instrument.
23. INSTRUMENT OF FURTHERCHARGE ON THE MORTGAGED PROPERTY.	(*b*). When possession of the property comprised therein is given by the mortgagor at the time of execution.	The same duty as a Conveyance for a consideration equivalent to the amount secured by such deed or instrument.
24. RELEASE OF ANY CLAIM OVER PROPERTY, WHETHER SECURED BY MORTGAGE-DEED OR NOT.	(*a*). If the amount of the claim does not exceed ... 1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case ...	Five rupees.
25 RECONVEYANCE OF MORTGAGED PROPERTY.	(*a*). If the consideration for which property was mortgaged does not exceed... 1,000	The same duty as a Conveyance.
	(*b*). In any other case ...	Ten rupees.

SCHEDULE I—*concluded.*

AD VALOREM STAMP-DUTIES.—*concluded.*

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
26. LEASE ...	(*a*). Where the lease is expressed to be for a term—	
	(*aa*) of less than one year ...	The same duty as a Bond (No. 5) for the whole amount payable under such lease.
	(*bb*) of not less than one year, but not more than three years.	The same duty as a Bond (No. 5) for the average annual rent reserved.
	(*cc*) exceeding three years, or where no term is expressed.	The same duty as a Conveyance for a consideration equal to the amount of the average annual rent reserved.
	(*b*). Where the lease is granted for a fine or premium, and where no rent is reserved.	The same duty as a Conveyance for consideration equal to the amount of such fine.
	(*c*). Where the lease is granted for a fine or premium in addition to rent reserved.	The same duty as a Conveyance for consideration equal to the amount of such fine, in addition to the duty payable on such lease if no fine or premium had been paid.
27. SURRENDER OF LEASE.	(*a*). When the duty payable on the lease does not exceed five rupees.	The same duty as is payable on the lease.
	(*b*). In any other case	Five rupees.
28. COPY, DUPLICATE OR EXTRACT ATTESTED TO BE A TRUE COPY, DUPLICATE OR EXTRACT, AND NOT PROVIDED FOR IN THE FOURTH OR FIFTH SCHEDULE.	(*a*). If the duty payable on the original does not exceed eight annas.	The same duty as is payable on the original.
	(*b*). In any other case	Eight annas.
29. COUNTERPART OF ANY INSTRUMENT UPON WHICH DUTY IS PAYABLE.	(*a*). If the duty payable on the original instrument is less than one rupee.	The same duty as is payable on the original.
	(*b*). In any other case	One rupee.

SCHEDULE II.

FIXED STAMP-DUTIES.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
I.	
1.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, Share in a Company or Association, or Bill of Exchange	One anna.
2.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding ten rupees	
3.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association ...	
4.—DELIVERY ORDER	
5.—LETTER OF CREDIT	
6.—LETTER OF ALLOTMENT OF SHARES in any Company or proposed Company, or in any loan to be raised by any Company or proposed Company	
7.—NOTE OR MEMORANDUM written in any book, or written on a separate paper, whereby any account, debt or demand or any part of any account, debt or demand therein specified and amounting to ten rupees or upwards, is expressed to have been balanced or is acknowledged to be due (*a*)	
8.—PROXY to vote at any one meeting of—	
(*a*).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable	
(*b*).—Municipal Commissioners	
(*c*).—Justices of the Peace, being a body corporate ...	
(*d*).—Proprietors, members or contributors to the funds of any institution	
9.—RECEIPT OR DISCHARGE	
10.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel	
II.	
11.—BILL OF LADING (*b*)	Four annas.
12.—DOCK-WARRANT	
13.—INSTRUMENT OF EXCHANGE whereby the owner or occupier of land in a village in the Presidency of Bombay relinquishes his rights therein to the Local Government, upon the site of the village being changed, and accepts rights in other land in exchange for the rights so relinquished	

NOTES.—(*a*). If the acknowledgment is accompanied by any promise to pay the amount acknowledged or any part thereof, the provisions of section 28 apply.

(*b*). When a Bill of lading is drawn in sets, the proper stamp therefor must be borne by each one of the sets.

SCHEDULE II—*continued.*

FIXED STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
III.	
14.—AGREEMENT by the acceptor of the occupancy of land denoted by a survey number to pay revenue therefor under the Bombay Act I of 1865, section 28 (*c*) ...	Eight annas.
15.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act (*d*) ...	
16.—NOTICE OF PROTEST by the master or owner of a ship	
17.—POWER-OF-ATTORNEY for the sole purpose of presenting one or more documents for registration in relation to a single transaction	
IV.	
18.—AFFIDAVIT	One rupee.
19.—CHARTER-PARTY	
20.—COLLATERAL INSTRUMENT	
21.—NOTARIAL ACT	
22.—POWER-OF-ATTORNEY authorizing a person to act in a single transaction, not being the presentation of documents for registration	
23.—PROTESTS—	
A.—Of a Bill of Exchange or Promissory Note ...	
B.—Of the master or owner of a ship	
V.	
24.—CONVEYANCE OF ANY PROPERTY without consideration otherwise than by gift, exchange, or partition ...	Five rupees.
25.—INSTRUMENT OF APPRENTICESHIP	
26.—INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	
27.—INSTRUMENT OF DIVORCE	
28.—POWER-OF-ATTORNEY authorizing a person to act for another in more than one transaction or generally ...	

NOTES.—(*c*). Provided that when the yearly revenue assessed on the land to which such agreement refers is less than eight annas, the agreement shall be subject to duty not exceeding the amount of such revenue.

(*d*). When two or more letters are tendered in evidence to prove any agreement between the writers thereof, it is sufficient if one of such letters is stamped as an agreement.

SCHEDULE II—*continued.*

FIXED STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
VI.	
29.—COMPOSITION-DEED	Ten rupees.
30.—INSTRUMENT OF CO-PARTNERSHIP	
31.—INSTRUMENT (OTHER THAN A WILL) PURPORTING TO CONFER AN AUTHORITY TO ADOPT...	
32.—INSTRUMENT OF TRANSFER under the Administrator General's Act (section 31)	
33.—LETTER OF LICENSE	
34.—LICENSE granted under the Arms Act (section 7) ...	
35.—REVOCATION OF ANY USE OR TRUST of or concerning any property	
36.—THIRD CLASS MUKHTÁR'S CERTIFICATE (under Act XX of 1865) (*d*)	
37.—THIRD CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*d*)	
VII.	
38.—APPOINTMENT in execution of a power, whether of trustees or of property, where made by any writing not being a Will	Fifteen rupees.
39.—DECLARATION OF ANY USE OR TRUST of or concerning any property where made by any writing not being a Will	
40.—ARTICLES OF ASSOCIATION OF A COMPANY ...	
41.—MEMORANDUM OF ASSOCIATION OF A COMPANY	
42.—SECOND CLASS MUKHTÁR'S CERTIFICATE (under Act XX of 1865) (*e*)	
43.—SECOND CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*e*)	
44.—THIRD CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*d*)	

NOTES.—(*d*). A third class certificate authorizes—

(1). *A Pleader* to practise in the Courts of Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsildárs.

(2). *A Mukhtár* to practise in the Courts of Commissioners of Circuit, Magistrates, Munsifs, Assistant Commissioners and Extra Assistant Commissioners.

(3). *A Revenue-Agent* to practise in the office of a Collector or any office subordinate thereto.

(*e*). A second class certificate authorizes—

(1). *A Pleader or Mukhtár* to practise in the District Courts and all Courts subordinate thereto.

(2). *A Revenue-Agent* to practise in the office of a Commissioner or any office subordinate thereto.

SCHEDULE II—*concluded.*

FIXED STAMP-DUTIES—*concluded.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
VIII.	
45.—FIRST CLASS MUKHTÁR'S CERTIFICATE (under Act XX of 1865) (*f*) .. .. 46.—FIRST CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*f*)... ... ... 47.—SECOND CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*e*)	Twenty-five rupees.
IX.	
48.—FIRST CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*f*)...	Fifty rupees.
X.	
49.—PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION or for the extension of the term of the exclusive privilege of making or using or selling such invention in India (under Act XV of 1859)	One hundred rupees.
XI.	
50.—ADMISSION AS AN ATTORNEY IN ANY HIGH COURT	Two hundred and fifty rupees.
XII.	
51.—ARTICLES OF CLERKSHIP OR CONTRACT whereby any person becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court ... 52.—ENROLMENT AS AN ADVOCATE OF ANY HIGH COURT	Five hundred rupees.

NOTE.—(*f*) A first class certificate authorizes—

(1). *A Pleader or Mukhtár* to practise in the High Court and all Courts subordinate thereto.

(2). *A Revenue-Agent* to practise in the Board of Revenue or any office subordinate thereto.

SCHEDULE III.

EXEMPTIONS FROM STAMP-DUTY.

1. Affidavit when made—

(*a*). for the sole purpose of enabling any person to receive any pension or charitable allowance; or

(*b*). for the immediate purpose of being filed or used in any Court or before the officer of any Court; or

(*c*). as a condition of enlistment under the Indian Articles of War.

2. Agreement or memorandum of agreement—

(*a*). for or relating to the sale of goods or merchandize exclusively;

(*b*). made by ryots for the cultivation of the poppy for Government.

3. Any instrument whether executed by or in favour of Government in cases where the Government would but for this exemption be liable to pay for the stamp thereon.

4. Appraisement or valuation made for, and for the information of one party only, and not being in any manner obligatory as between parties either by agreement or operation of law.

5. Assignment of copyright by entry made under Act No. XX of 1847, section 5.

6. Awards and agreements made under the Land Acquisition Act, 1870.

7. Bond when executed by—

(*a*). the sureties of middlemen (lambardárs or khattadárs), taking advances for the cultivation of the poppy for Government;

(*b*). headmen nominated under rules framed in accordance with the Bengal Act III of 1876, section 99, for the due performance of their duties under that Act;

(*c*). any person for the purpose of guaranteeing that the local income derived from private subscriptions of a charitable dispensary or hospital shall not be less than a specified sum per mensem.

8. Contracts for service in British Burma under the Chief Commissioner of that province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner.

9. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

10. Counterpart of any instrument exempted from stamp-duty by this Schedule.

11. Instrument of Apprenticeship relating to any poor child apprenticed by or at the sole charge of any public charity.

12. Instruments executed by salaried officers of Government to secure the due performance of their duties.

13. Leases—

(*a*). When granted to or by a person cultivating any land with his own hands, unless a fine or premium be paid in consideration of such lease.

(*b*). Of fisheries granted under the Burma Fisheries Act, VII of 1875.

14. Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

15. Letters of hypothecation accompanying a bill of exchange.

16. Receipts—

(*a*). given for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army when serving in such capacity:

(*b*). given for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity:

(*c*). given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies, and serving in such capacity:

SCHEDULE III—*concluded.*

EXEMPTION FROM STAMP-DUTY—*concluded.*

(*d*). given for money or securities for money deposited in any bank or in the hands of any banker or person acting as a banker to be accounted for:

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for:

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

17. Receipt or discharge—

(*a*). granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inám lands: or

(*b*). endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured.

18. Surrender of lease executed by a person cultivating the land with his own hand to his landlord.

19. Tenders to the Government of India on account of any loan.

20. Transfers by endorsement—

(*a*). of a negotiable instrument or policy of insurance:

(*b*). of securities of the Government of India.

SCHEDULE IV.

AD VALOREM COURT-FEES.

NUMBER.		PROPER FEE.
1. Plaint or memorandum of appeal (not otherwise provided for in this Act), presented to any civil or revenue Court, except High Courts established by letters patent and Courts of Small Causes.	When the amount or value of the subject-matter in dispute does not exceed five rupees	Six annas.
	When such amount or value exceeds five rupees—For every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees	Six annas.
	When such amount or value exceeds one hundred rupees—For every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees	Twelve annas.
	When such amount or value exceeds one thousand rupees—For every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees	Five rupees.
	When such amount or value exceeds five thousand rupees—For every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees	Ten rupees.
	When such amount or value exceeds ten thousand rupees—For every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees ...	Fifteen rupees.
	When such amount or value exceeds twenty thousand rupees—For every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees	Twenty rupees.
	When such amount or value exceeds thirty thousand rupees—For every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees	Twenty rupees.
	When such amount or value exceeds fifty thousand rupees—For every five thousand rupees, or part thereof, in excess of fifty thousand rupees	Twenty-five rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	
2. Plaint presented to any Court of Small Causes.	When the amount or value of the subject-matter in dispute does not exceed five rupees	Eight annas.
	When such amount or value exceeds five rupees—For every five rupees or part thereof in excess of five rupees up to one hundred rupees	Eight annas.
	When such amount or value exceeds one hundred rupees—For every ten rupees or part thereof in excess of one hundred rupees up to one thousand rupees	One rupee.

SCHEDULE IV—*continued.*

AD VALOREM COURT-FEES—*continued.*

NUMBER.		PROPER FEE.
3. Plaint in a suit for possession under the Specific Relief Act, 1877, section 42.	... ...	A fee of one-half the amount prescribed in the foregoing scale.
4. Application for review of judgment or a new trial, if presented on or after the ninetieth day from the date of the decree.	... ...	The fee leviable on the plaint or memorandum of appeal in the suit in which the application is presented.
5. Application for review of judgment or a new trial, if presented before the ninetieth day from the date of the decree.	... ...	One-half of the fee leviable on the plaint or memorandum of appeal in the suit in which the application is presented.
6. Applications under sections 523 or 525 of the Code of Civil Procedure. 7. Agreement under section 527 of the Code of Civil Procedure.	(*a*).—When the amount or value of the subject-matter in dispute does not exceed Rs. 500.	One-half of the fee payable on a plaint in a suit.
	(*b*).—In any other case	Twenty rupees.
8. An authenticated copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any civil Court other than a High Court, or by the presiding officer of any revenue Court or office, or by any other judicial or executive authority—	
	(*a*).—If the amount or value of the subject-matter is fifty or less than fifty rupees	Four annas.
	(*b*).—If such amount or value exceeds fifty rupees	Eight annas.
	When such judgment or order is passed by a High Court	One rupee.
9. An authenticated copy of a decree or order having the force of a decree.	When such decree or order is made by any civil Court other than a High Court, or by any revenue Court—	
	(*a*).—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees	Eight annas.
	(*b*).—If such amount or value exceeds fifty rupees	One rupee.
	When such decree or order is made by a High Court	Four rupees.
10. An authenticated copy of any document liable to stamp-duty under Schedule I, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*).—When the stamp-duty chargeable on the original does not exceed eight annas ...	The amount of the duty chargeable on the original.
	(*b*).—In any other case	Eight annas.

SCHEDULE IV—*concluded.*

AD VALOREM COURT-FEES—*concluded.*

NUMBER.		PROPER FEE.
11. Certificate of administration granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal*), or under Act No. XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay.*)*	If the amount or value of the property in respect to which such certificate is granted does not exceed five hundred rupees	Five rupees.
	If such amount or value exceeds five hundred rupees but not one thousand rupees ...	Ten rupees.
	And for every one thousand rupees, or part thereof, in excess of one thousand rupees ...	Ten rupees.
12. Certificate granted under Bombay Regulation VIII of 1827 (*to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of Property by the Courts.*)*		
13. Certificate granted under Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*)*	If the amount or value of the property in respect of which the probate or letters or certificate shall be granted exceeds one thousand rupees	Two and a half per centum on such amount or value.
14. Probate of a will or letters of administration with or without will annexed.	*Explanation.*—Property which a trustee has power to appoint as he thinks fit is property within the meaning of Nos. 12, 13 and 14.	

* NOTE.—The person to whom any such certificate is granted, or his representative, shall after the expiration of twelve months from the date of such certificate, and thereafter whenever the Court granting such certificate requires him so to do, file a statement on oath of all monies recovered or realised by him under such certificate.

If the monies so recovered or realised exceed the amount of debts or other property as sworn to by the person to whom the certificate is granted, the Court may cancel the same and order such person to take out a fresh certificate and pay the fee prescribed by this Schedule for such excess.

In default of filing such statement within the time allowed, the Court may cancel the certificate.

A certificate which has become liable to cancellation under any of the provisions of this Note, shall remain in force until it is actually cancelled.

SCHEDULE V.

FIXED FEES.

DESCRIPTION OF DOCUMENT.		PROPER FEE.
1. Application in writing, by any person having dealings with the Government, and relating exclusively to such dealings.	When presented to any officer of the Customs or Excise Department, or to any Magistrate.	One anna.
2. Application in writing, by any person holding temporarily settled land under direct engagement with Government, and relating exclusively to such engagement.	When presented to any officer of land-revenue.	
3. Application in writing, and relating to the conservancy or improvement of any place.	When presented to any Municipal Commissioner.	
4. Application in writing for the refund of any money paid by or on behalf of the applicant to Government.	When presented to any officer of the Customs, Excise or Revenue Department, or any Executive Authority.	
5. Application in writing for the renewal or refund of value of spoiled stamps.	When presented to any Collector or other officer authorized to grant such renewal or refund.	
6. Application in writing, in reference to any suit or case of which the subject-matter is less than fifty rupees in amount or value.	When presented to any civil Court subordinate to a district Court (under the Code of Civil Procedure, 1877) or to a Collector or Revenue Officer subordinate to a Collector.	
7. Application in writing for the delivery of a copy or translation of any judgment, decree or order, or a copy of any other document.	When presented to any Court or Executive Authority, and relating to a judgment, decree or order passed by such Court or authority or a record in such Court or the office of such Executive Authority.	
8. Petition of objection under the North-Western Provinces License Act, 1877.	When presented to any Collector—	
	(a) by a person charged under Class III ...	One anna.
	(b) by a person charged under Class II ...	Four annas.
9. Application in writing under Chapter II, III, IV, X or XVI of the Civil Procedure Code, 1877.	When presented to any Civil Court subordinate to a High Court, and relating to any suit or case of which the subject-matter is not less than fifty rupees in amount or value ...	Four annas.

SCHEDULE V—*continued.*

FIXED FEES—*continued.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
10. Application in writing for the determination by any Court of the amount of compensation to be paid by a landlord to his tenant, or to deposit in any Court revenue or rent*.	.....	Eight annas.
11. Bail-bond or other instrument of obligation guaranteeing the attendance of the person by whom or on whose behalf the bond or instrument is executed when required.	When given by direction of any Court or Executive Authority.	
12. Complaint in writing of any offence other than an offence for which a Police Officer may under the Criminal Procedure Code arrest without warrant.	When presented to any Criminal Court.	
13. Copy—duly authenticated—of any document taken out of a Civil or Criminal Court or Revenue Office or from the Office of any Commissioner or Magistrate and not otherwise provided for by this Act.	For every sheet of paper on which such copy is engrossed.	
14. Plaint or memorandum of appeal in a suit to obtain possession under Act No. XVI of 1838, or the Mamlatdárs' Courts Act, 1876.	.....	
15. Plaint or memorandum of appeal in a suit to obtain a declaratory decree in respect of an under-proprietary tenure in the Province of Oudh.	.....	
16. Undertaking under the Indian Divorce Act, section 49.	.....	

* *Note.*—Provided that the proper fee to be paid upon the deposit, in any Court in the territories for the time being under the government of the Lieutenant-Governor of Bengal, of rent not exceeding the sum of fifteen rupees, shall be as follows:—

If the amount deposited does not exceed two rupees eight annas ... One anna.

If the amount deposited exceeds two rupees eight annas but does not exceed five rupees ... ... Two annas.

If the amount deposited exceeds five rupees but does not exceed ten rupees ... ... Four annas.

If the amount deposited exceeds ten rupees but does not exceed fifteen rupees ... ... Six annas.

SCHEDULE V—*continued.*

FIXED FEES—*continued.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
17. Application in writing not otherwise provided for by this Act.	(*a*).—When presented to any Court other than a High Court, or to a Collector or any Officer subordinate to a Collector or any Magistrate	Eight annas.
	(*b*).—When presented to any Chief Controlling Revenue or Executive Authority or to a Commissioner	One rupee.
	(*c*).—When presented to any High Court ...	Two rupees.
18. Mukhtárnáma or Wakálatnáma for the conduct of any one case.	(*a*).—When filed in any Court other than a High Court or before any Revenue or Executive Officer other than the Commissioner or Chief Controlling Authority.	Eight annas.
	(*b*).—When filed before a Commissioner ...	One rupee.
	(*c*).—When filed in any High Court or before any Chief Controlling Revenue or Executive Officer	Two rupees.
19. Memorandum of appeal under section 588 of the Civil Procedure Code, 1877, or from any order under any other Act for the time being in force not being a decree or having the force of a decree.	(*a*).—When presented to any Civil Court other than a High Court or any Revenue or Executive Officer other than the Commissioner and Chief Controlling Revenue or Executive Authority ...	Eight annas.
	(*b*).—When presented to any Commissioner ...	One rupee.
	(*c*).—When presented to any High Court or Chief Controlling Revenue or Executive Authority	Two rupees.
20. Summons to compel the attendance of any witness or defendant.*	(*a*).—When issued by a Court subordinate to a District Court or by any Revenue Officer other than a Commissioner or Chief Controlling Revenue Authority or by a Magistrate	Eight annas.
	(*b*).—When issued by a District Court or any Court having ordinary original jurisdiction equal to that of a District Court or a Commissioner	One rupee.
	(*c*).—When issued by a High Court or Chief Controlling Revenue Authority ...	Two rupees.

* *Note.*—The Code of Civil Procedure (section 64) requires the issue of a *separate* summons to each defendant, but in the case of witnesses each summons may include three persons, provided such witnesses all reside in the same town or village or within a distance of three miles from each other.

SCHEDULE V—*concluded.*

FIXED FEES—*concluded.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
21. Warrant of arrest or attachment of property.	(*a*).—When issued by a Court subordinate to a District Court or by any Revenue Officer other than a Commissioner or Chief Controlling Revenue Authority, or by a Magistrate	One rupee.
	(*b*).—When issued by a District Court or any Court having ordinary original jurisdiction equal to that of a District Court, or a Commissioner	Two rupees.
	(*c*).—When issued by a High Court or Chief Controlling Revenue Authority ...	Four rupees.
22. Application under Act No. X of 1859, section 26, or Bengal Act No. VI of 1862, section 9, or Bengal Act No. VIII of 1869, section 37. 23. Caveat. 24. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866. 25. Plaint or memorandum of appeal in a suit (other than a suit or proceeding under the Indian Divorce Act) for the restitution of conjugal rights.	... ...	Five rupees.
26. Plaint or memorandum of appeal in a suit.	(*a*).—To alter or set aside a summary decision or order of any of the civil Courts not established by Letters Patent or of any revenue Court: (*b*).—To alter or cancel any entry in a register of the names of proprietors of revenue-paying estates: (*c*).—To set aside an award: (*d*).—To set aside an adoption: (*e*).—Where it is not possible to estimate at a money-value the subject matter in dispute, and which is not otherwise provided for by the Act.	Ten rupees.
27. Every petition under the Indian Divorce Act except petitions under section 44 of the same Act, and every memorandum of appeal under section 45 of the same Act. 28. Plaint or memorandum of appeal under the Pársí Marriage and Divorce Act, 1865.	... ...	Twenty rupees.

SCHEDULE VI.

EXEMPTIONS FROM COURT-FEES.

1. Application in writing—

(a). To a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

(b). Relating to a supply, for irrigation, of water belonging to Government.

(c). For leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagment with Government, land of which the revenue is settled but not permanently.

(d). For service of notice of relinquishment of land or of enhancement of rent.

(e). By a witness for the return of a document filed by him in obedience to a summons.

(f). Containing any charge or information respecting any offence, when presented, made or laid to or before a Police-officer, or to or before the Heads of Villages or the Village-police in the territories respectively subject to the Governors in Council of Madras and Bombay.

(g). For permission to cut timber in Government forests, or otherwise relating to such forests.

(h). For compensation under any law for the time being in force relating to the acquisition of property for public purposes.

(i). Relating exclusively to the purchase of salt, the property of Government.

(j). For the payment of money admitted to be due by Government to the applicant.

2. Authority in writing to an agent to distrain.

3. Bail-bonds in criminal cases, and recognizances to prosecute or give evidence, or for personal appearance or otherwise.

4. Complaint by a public servant (as defined in the Indian Penal Code), a municipal officer, or an officer or servant of a Railway Company.

5. Copies—

(a). Of any document required for public purposes the fee chargeable on which but for this exemption would be paid by Government.

(b). Of final sentences or orders passed by criminal Courts, which parties desirous of appealing from such sentences or orders are required by section 273 of the Code of Criminal Procedure to file with their petition of appeal: provided that the party who is desirous of appealing is in confinement under the operation of the sentence or order at the time that he applies for a copy of the same.

Of the judgment, or reasons for passing or making such sentence or order as above.

c). Of the judgment or order given by a criminal Court under section 464 of the Code of Criminal Procedure, to the accused person or person affected by such judgment or order: provided that such person is in jail, or the Court for some special reason sees fit to give such copy free of cost.

d). Of village-settlement-records furnished to landholders and cultivators during the currency or at the termination of settlement-operations.

SCHEDULE VI—*concluded.*

EXEMPTIONS FROM COURT-FEES—*concluded.*

List of fields extracted from village-settlement-records for the purpose of being filed with petitions of plaint in settlement Courts.

(*e*). Of awards and agreements under any law for the time being in force relating to the acquisition of property for public purposes furnished to persons claiming under such awards or agreements.

Nothing in this number applies to—

(1). Copies of judicial proceedings, or

(2). Copies of village settlement-records other than the list aforesaid filed in any Court or Office.

6. Declarations mentioned in section 118 and section 164 of the Code of Civil Procedure.

7. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence, or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

8. Petitions—

(*a*). by a prisoner or other person in duress or under restraint of any Court or its officers;

(*b*). of appeal against the chaukídárí assessment under Act No. XX of 1856, or against any municipal tax;

(*c*). presented to the Special Commissioner appointed under Bengal Act No. II of 1869 (*to ascertain, regulate and record certain tenures in Chutiá Nágpur*);

(*d*). under the Christian Marriage Act, sections 45 and 48;

(*e*). of appeal presented to Revenue-officers in accordance with section 55 of the Madras Act No. IV of 1871;

(*f*). or applications, memoranda of appeal and the proceedings under the Oudh Taluqdárs Relief Act, the Broach and Kaira Incumbered Estates Act, and Bombay Act No. VI of 1862.

9. Plaints—

(*a*). presented to a Military Court of Requests, and petition for execution of a decree of such Court;

(*b*). in suits tried by Village Munsifs in the Presidency of Fort St. George;

(*c*). and processes in suits before District Panchâyats in the same Presidency;

(*d*). in suits before Collectors under Madras Regulation XII of 1816 and Madras Act No. VIII of 1865.

10. Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army whilst serving in such capacity.

11. Probate of a will, letters of administration and certificate mentioned in the fourth Schedule No. 12, where the amount or value of the property in respect of which the probate, letters, or certificate shall be granted does not exceed one thousand rupees.

12. Written statements called for by the Court after the first hearing of a suit.

SCHEDULE VII.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright	In section five, the words "without being subject to any stamp or duty."
XXXI of 1860 ...	Arms Act	In section eight, the words "and shall be engrossed upon a stamp-paper of the value of ten rupees. The stamp-paper shall be furnished by the person applying for the license."
XX of 1865 ...	Pleaders	Sections ten and twenty-two.
XVIII of 1869 ...	The General Stamp Act ...	The whole.
VII of 1870 ...	The Court Fees Act ...	The whole.
XX of 1870 ...	Amending Act VII of 1870...	The whole
XXIV of 1870 ...	Oudh Talukdárs Relief Act ...	Section twenty-four.
II of 1874 ...	Administrator General's Act...	In section thirty-one, the words "bearing a stamp of ten rupees and."
XIII of 1875 ...	Probates and Letters of Administration	Section six.

STATEMENT OF OBJECTS AND REASONS.

The provisions of the law relating to stamp-duties and Court-fees are now contained in six different Acts, and numerous orders of the Governor General in Council notified from time to time in the Government Gazette during the last seven years. It is desirable for the convenience of the public to bring these provisions within the compass of a single enactment, and it is proposed to take this opportunity to introduce measures for the improved working of the law, which experience has shown to be much needed, and at the same time to provide for the acquisition of a moderate increase of revenue from stamp-duties.

2. Such increase is to be obtained partly by the amendment of those provisions of the law which are specially designed to protect the revenue from loss through evasion of the payment of the proper stamp-duty, and partly by the enhancement of the present rates of duty in certain cases.

3. There is reason to believe that the obligation of stamping documents at the time of their execution is at present largely evaded. Prosecutions for such evasion are rarely resorted to, and the criminal penalties provided by the existing law may be said to be almost inoperative, so that frauds upon the revenue are systematically practised in the belief that the worst result to be apprehended from their detection is the levy of a fine of a certain fixed amount, in addition to the unpaid duty. The most important object to be kept in view consequently in the framing of a new Stamp Bill is to stop, as far as may be practicable, every hole of escape from the liability which the law imposes upon the executant of instruments subject to stamp-duty.

4. The new preventive provisions are contained in sections 30, 31, 33, 35 and 37, and their main object is to secure the proper scrutiny of instruments liable to stamp-duty when produced by their possessors, and the effective working of the criminal penalty-clauses as a deterrent to wilful evasions.

5. It has been shown that, in the present state of the law, the obligation to see that all documents produced in Courts and public offices are properly stamped is generally ignored unless and until the parties producing them desire to put the documents in evidence. It is not an uncommon thing for persons to produce documents improperly stamped, and on being told that they will have to pay a specified amount by way of penalty, to withdraw the documents and forego putting them in evidence; and in such cases they are allowed to escape punishment

for the offence which they have committed in not stamping or sufficiently stamping their instruments, and which is not the less an offence against the law and punishable as such, whether they wish to use the instrument or not.

6. Further, where the presiding Judge or officer does take cognizance of the omission to use a proper stamp, some difficulty is found in securing the due punishment of the offender owing to the obscure and somewhat conflicting provisions of the existing law as to the constitution of an "offence." Whilst, on the one hand, the criminal penalty is declared to be incurred upon the mere fact of under-stamping, on the other the provisions relating to the procedure to be followed on the production of unstamped documents deal prominently with the question of intention on the part of the producer, and the Courts generally ignore the presumption of fraudulent intention in the absence of proof of the existence of such intention. As such proof is not forthcoming, the producer of the instrument almost invariably escapes, mulcted only in the civil penalty which the Court is empowered to levy at its own discretion and without reference to other authority.

7. To meet this state of things, it is provided in section 30 of the Bill that every Court and head of an office shall take notice of and examine all instruments produced before them, that they shall determine whether the instrument is properly stamped, and, if not, shall impound it. Section 31 provides for dealing with an impounded instrument which is required to be put in evidence, so that there may be no obstruction to the administration of justice, whilst section 33, amongst other things, provides that this detention of the document and levy of a validating fine in the form of additional duty shall in no case protect the person responsible for the under-stamping from the criminal penalties to which his offence renders him liable. Section 35 prescribes the course to be followed by the Collector when under-stamped documents or copies thereof come into his hands, and section 36 determines the effect of the realization of the deficient duty as regards the validity of the instrument, and provides for the ultimate disposal of the latter—according as a criminal prosecution may or may not be undertaken.

8. Section 37 contains an entirely new provision and one that seems likely to stimulate the production of instruments liable to stamp-duty and not properly stamped.

It frequently happens that the person interested in putting in evidence an insufficiently stamped document was not bound by law to bear the expense of the stamp that should have been used at the time of its execution, yet he has to bear the penalty incurred through the laches of the actual defaulter. As a consequence of this state of the law, the person interested in producing the document is often deterred from so doing by the consideration of the penalty. In such cases it cannot be doubted that production will be greatly facilitated by the provisions of this section which enable the producer to throw the cost of producing the unstamped or improperly stamped document upon another person.

9. Important changes are proposed in regard to some of the instruments chargeable with *ad valorem* duties specified in the first Schedule, namely, Bills of Exchange payable otherwise than on demand, Bonds, Conveyances, Policies of Insurance and other instruments such as Promissory Notes, Leases and Mortgage-deeds which are subject to the same duties as Bills of Exchange, Bonds and Conveyances respectively.

10. Under the present law all Bonds and Conveyances in which the amount secured, or consideration stated, ranges between Rs. 50 and Rs. 10,000, and other instruments similarly chargeable, are subject to rates of stamp-duty equivalent to 1 and ½ per cent., respectively, on the maximum amount of each step in the scale of ascents by which the assessment is regulated. So far, with one exception only, to be presently stated, the sliding scale of rates of stamp-duty follow the plan of the English stamp law, but the tax is as much heavier in proportion in this country as the rupee, half rupee, quarter rupee and one anna respectively exceed in value the shilling, its half and quarter, and one penny. The exception adverted to is that, whereas in the English scale of ascents there is no intermediate step between £100 and £200 or £200 and £300, and so on, in the Indian stamp law the ascents between Rs. 1,000 and Rs. 10,000 are by steps of Rs. 500.

11. When the amount involved in the instrument chargeable with stamp-duty exceeds Rs. 10,000, the percentage of charge is, by the present stamp law in this country, diminished as the amount upon which the duty is assessed increases; whereas under the English law the same proportion of charge is maintained throughout, whatever may be the amount of the subject-matter of the instrument liable to stamp-duty.

12. The rates of stamp-duty also charged on Bills of Exchange and Promissory Notes other than those payable on demand are, relatively to the duties chargeable on Bonds and Conveyances under the Indian stamp law, lower than the English rates. For, whilst the stamp law in England imposes on Conveyances, Bonds and Bills of Exchange the duty of 12*d.*, 6*d.* and about 1$\frac{1}{6}$*d.* for every £10, here the rates on those three classes of instruments are 16 annas, 8 annas and about 1 anna for every Rs. 100 respectively.

13. The principle of the changes now proposed may be said to be the equalisation of the existing rates of percentage of duty upon the amount taxed and their adjustment to the English standard—the rupee and its halves and quarters being taken as the equivalent of the shilling and its halves and quarters respectively, and the anna as equal to the penny.

14. Some increase also in regard to the duty leviable on documents of certain amounts above Rs. 1,000 but below Rs. 10,000 is involved in the proposed conversion of the intermediate steps between those amounts from Rs. 500 to Rs. 1,000, for the purpose of bringing the Indian, into precise conformity with the English, scale of ascents.

15. The minimum rate of stamp-duty now payable in the case of Bonds is to be omitted. It is thought that all instruments of this class—however low may be the amount involved—can without any hardship bear a four annas tax; whilst so comparatively numerous are the Bonds or other instruments of obligation in respect of amounts not exceeding twenty-five rupees that the additional rate of two annas to which it is proposed to subject them is likely to produce a material increase of revenue.

16. It is proposed to include Policies of Insurance on life in the general class of instruments of insurance liable to stamp-duty, and to double the existing rates of charge on these instruments generally; this change is in fact nothing more than a reversion to the rates chargeable on these documents previously to the passing of the Stamp Act of 1869. Then there was no exception in favour of Life Policies; and instruments of insurance generally were charged at the rate of 8 annas per Rs. 1,000 of the amount insured.

17. Instruments guaranteeing the repayment of loans made upon the deposit of valuable securities are by the present law subjected to a small fixed duty of two rupees only, without reference to the amount of the loan or the extent of the accommodation obtained through the transaction. It seems more equitable and consistent with the general principles which govern the determination of stamp-duties that these instruments should be taxed according to the amount involved in the transaction; hence it is proposed to substitute an *ad valorem* for a fixed duty, and, having regard to the short period for which the loan is granted, to assess the new duty at one-half of the rate applicable to Bills of Exchange.

18. The Bill provides also for the revival of the rule, in regard to the duty leviable on certain promissory notes, which was in force previous to the passing of the Stamp Act of 1869, under which a promissory note made payable at some time exceeding one year from the date of the note was liable to the same rate of duty as a Bond. As the obligatory instrument ordinarily executed in this country when loans are taken—the "tamassúk"—is more of the nature of a promissory note than a bond, it seems probable that some unnecessary sacrifice of revenue has resulted from the relinquishment of the former mode of assessment to which it is now proposed to revert in these cases.

19. The limit of amount within which cheques and other orders for the payment of money and receipts are exempted from any stamp-duty is to be reduced from twenty to ten rupees. The payment of one anna stamp-duty can hardly be considered an oppressive tax in such cases, whilst so comparatively numerous are the transactions of this kind involving small amounts, that the abolition of the exemption in respect of sums ranging between twenty and ten rupees is likely to secure a considerable increase of revenue. Further, the Bill aims at the enforcement of the delivery of a receipt for the payment of any amount in excess of ten rupees in satisfaction of a debt. Under the present law a person receiving money in payment of a debt above a certain amount is obliged to grant a receipt to the payer if the latter demands it. This enactment has been found by experience to attain its object but very imperfectly, as the payers are generally too indifferent about the matter to exercise their legal right, and consequently the payee it is believed, in a large number, if not the majority, of cases, escapes his obligation. As the obligation was imposed solely in the interest of the revenue, the principle on which it rests is not overstrained by the provision of the Bill which, upholding the obligation of the payee, dispenses with the antecedent condition for its enforcement.

20. The duty chargeable on instruments evidencing an appraisement or an award is raised by the Bill to about five times its present amount. Before 1869, these documents were not subject to any stamp-duty: the tax then imposed was purely experimental. The increase now proposed still leaves instruments of this description more lightly taxed than they are in England.

21. The Bill substitutes an *ad valorem* rate of duty for the fixed amount now chargeable on Partition-deeds. That amount is Rs. 16 and in some cases proves such a heavy tax that the matter has been made the subject of a reference to Government; an equal charge on all partitions without reference to the value of the property divided must work unsatisfactorily. An *ad valorem* duty is a more equitable form of charge, and the rate has been assimilated to that of bonds, which is one-half of the rate to which ordinary deeds of conveyance are subject.

22. An *ad valorem* charge is also proposed in lieu of a fixed duty for instruments of gift and exchange. All fixed duties are more or less objectionable, as they must either be pitched so low as to bring in no appreciable amount of revenue, or they must press with undue severity in cases in which the property concerned is of inconsiderable value. The difficulty of imposing *ad valorem* duties in these cases arises out of the want of a safe basis for their assessment, there being no consideration expressed in the instruments to be charged. It is proposed to surmount this difficulty by imposing on the parties the obligation of stating truly—under heavy penalties for fraudulent statements—the approximate value of the subject of the deed of gift or exchange.

23. The stamp-duties heretofore chargeable on pleaders' and múkhtars' certificates under the Pleader's Act are included in the Bill as part of the scheme of consolidation. It seems only just and consistent that advocates and attorneys should be similarly taxed in respect of the practice of their profession in the Courts of this country, and it is proposed to subject them to the payment of five hundred rupees, and two hundred and fifty rupees stamp-duty, respectively, on their enrolment as advocates and attorneys of a High Court. The members of the faculty practising in the Courts of England, Ireland and Scotland are somewhat similarly taxed in respect of such practice.

24. The only changes in the rates of Court-fees contemplated by the Bill are (1) in respect of suits instituted in the Courts of Small Causes, (2) the grant of probates of wills and letters of administration, and (3) the fees leviable for the service of processes.

25. The new rates for Small Cause Court suits involve a decrease of 2½ per cent. in the case of suits of this class instituted in the Presidency Towns, and a proportionate increase of the rates heretofore obtaining in such Courts situated outside those towns.

The present rates in the Presidency Towns are 2 annas per rupee or 12½ per cent. Elsewhere they are the same as in other Courts, namely, 7½ per cent. on the average amount involved in the suit. The town rate is clearly too high and some relief is called for. This, it is thought, may be

unobjectionably given by the application of the equalisation principle; and the enhancement of the rate heretofore levied in the Mufassal Small Cause Court is defensible on the ground that, as the judicial agency and general machinery of these Courts is more costly than those of the ordinary Civil Courts, whilst a complete determination of the matter in dispute is obtained in the one class of Courts and not in the other, equitable considerations admit of a higher rate of charge upon the litigants in the former case than in the latter.

26. Up to 1870 no stamp-duty was charged on Letters of Administration to the effects of deceased persons or Probates of Wills. The rate of duty then fixed was tentative and expressly declared to be subject to revision on the occasion of the next amendment of the law on the subject; it is now proposed to increase it from two, to two and a half per centum.

27. The fees now chargeable for the service of processes issuing from the Civil, Revenue and Criminal Courts are fixed by rules framed by the High Courts. It is proposed to substitute for this procedure the fixed rates specified under Nos. 20 and 21 of the fifth schedule of the Bill, and to discontinue the provisions of the existing law for the regulation of the process-serving establishments.

The experience gained through the working of the present system, as to the actual cost of serving processes, renders possible the determination of the amount of the fee required in the case of each kind of process to cover the cost of its service; and it seems desirable not only that the Court-fees of this class should, like all other fees leviable under the Court-fees Act, be fixed by the Act itself, but that the regulation of the establishments to be maintained for the service of processes should be under the exclusive control of the Executive authorities.

28. It is often asserted that the provisions of the stamp law are so complicated as to be ill-understood by the public generally, and on this ground a disposition has been shown sometimes on the part of the administrators of the law to excuse, or take a very lenient view of, non-compliance with its requirements; the Bill has been framed therefore with the special endeavour to render the requirements of the law generally intelligible, by large additions to the interpretation-clauses, improved arrangement of its provisions and a simpler classification of the contents of the schedules.

29. The other alterations of the existing law contained in the Bill relate chiefly to matters of detail or procedure, are of minor importance, and do not appear to call for any special explanation.

SIMLA;
The 25th September 1877.

F. R. COCKERELL.

A. PHILLIPS,
Secy. to the Govt. of India.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877, and was referred to a Select Committee :—

No. 17 OF 1877.

A Bill to enable the District Judges of the Presidency of Fort Saint George to suspend and remove certain ministerial officers, and for other purposes.

Preamble.

Whereas it is expedient to empower the District Judges of the Presidency of Fort Saint George to suspend and remove ministerial officers of the Courts of Subordinate Judges and District Munsifs; and whereas it is also expedient to provide for the transfer of ministerial officers from one Court to another; It is hereby enacted as follows :—

Amendment of Act III of 1873, section 23.

1. For section 23 of the Madras Civil Courts Act, 1873, the following shall be substituted (that is to say)—

Appointment and removal of ministerial officers of subordinate Courts.

"23. The ministerial officers of the Courts of the Subordinate Judges and District Munsifs shall be appointed by such Subordinate Judges and District Munsifs, respectively, subject to the approval or confirmation of the District Judge within whose jurisdiction such Courts are situate, and may be suspended or removed from office either by the said District Judge or (subject to his approval or confirmation) by such Subordinate Judges and District Munsifs respectively."

Addition after section 24 of Act III of 1873.

2. After section 24 of the same Act, the following section shall be inserted :—

Transfer of ministerial officers.

"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control.

"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

STATEMENT OF OBJECTS AND REASONS.

The Madras Government and the Madras High Court desire that the District Judges should have the power of suspending or removing ministerial officers of the Courts of the Subordinate Judges and District Munsifs in addition to the power which they now possess under Act III of 1873, section 23, of approving and confirming those officers. The first section of the Bill is intended to effect this object.

Powers, resembling those conferred by Act VI of 1871, section 37, are also given to transfer ministerial officers from one Court to another.

SIMLA;
The 19th September 1877.

WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[First publication]

The following preliminary Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877 :—

We, the undersigned members of the Select Committee to which the Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques was referred, have considered the papers specified in the appendix, and have the honour to present this preliminary report.

2. This Bill, of which a draft, hereinafter called the draft Bill, was prepared by the late Indian Law Commission, is intended to be one of the chapters of the Indian Civil Code, and was introduced and referred to a Select Committee in December 1867. The then mercantile members of Council, while admitting the desirability of codification, objected to the draft Bill on account of its deviations from English law. In order to obviate this objection several alterations have now been made in its substantial provisions. The Bill has also been re-arranged; and some additions have been made in order to supply omissions. These changes, which embody most of the suggestions contained in the papers mentioned in the appendix, will appear in detail from this report.

3. It may, however, be convenient, before proceeding further, to notice briefly the alterations which have been made in order to render the Bill conformable to English law.

4. The draft Bill provided that an indorsee for value after maturity should have only the rights of his indorser. This does not except the case of a bill of exchange drawn or accepted for the purpose of enabling some party thereto to raise money thereon: we have added an exception in section 80 in order to meet this case.

5. The draft Bill discarded days of grace: we have recognised this usage in sections 87 and 88 of the present Bill. The change has involved (in section 22) a slight alteration of the definition of "maturity."

6. The draft Bill also made all instruments which fell due upon a holiday payable on the next succeeding business day instead of, as in English law, on the next preceding business day, except in the case of a public holiday. We have in section 26 adhered to the English law, and have provided that, besides the usual public holidays, such days shall be public holidays within the meaning of the Act as the Local Government may declare.

7. The draft Bill made no provision for the case in which interest at a specified rate is expressly made payable on a note or bill. It merely provided that interest at the current rate should be payable on a bill dishonoured by non-acceptance, but only from the maturity of the instrument. The same rule was adopted in the case of dishonour by non-payment of a note, bill or cheque. We have substituted the English law on this subject by declaring (section 101) that, where interest is expressly provided for in the note or bill, it shall be calculated, as against all parties, at the specified rate from the date of the instrument until tender or realization of the amount due. Where no interest is specified we have declared (section 101), that, except in cases within section 532 of the Civil Procedure Code, interest shall run at six per cent. per annum from the date at which the amount ought to have been paid by the party charged. We have also added an explanation that an indorser can only be charged with such interest from the date of the receipt by him of notice of dishonour.

8. We have restored (section 117) the rule, which the draft Bill omitted, that a notice of dishonour must inform the party to whom it is given that he will be held liable.

9. The draft Bill provided that when a note, bill or cheque had been lost, or would not be produced by the owner, he might nevertheless enforce his claim against the maker or acceptor if he gave security, to the satisfaction of the Court, to indemnify the defendant against the claims of any other person upon the instrument. No provision was made for an action against the indorser. The English law, however, provides (17 & 18 Vict., c. 125, section 87=Act V of 1866, section 14) that, in *any* action upon a negotiable instrument, the loss of it shall not be set up as a defence if an indemnity is given, to the satisfaction of the Court, against the claims of any other person. And the owner of such a document was always entitled in equity to demand payment on giving a sufficient indemnity. We have, therefore, considered that we should correctly embody the English law by providing (section 103) that any person liable to pay and paying the amount due on a note, bill or cheque shall be entitled to be indemnified; and by leaving (section 8) the liability of all parties the same as if the instrument had been forthcoming.

10. The draft Bill extended to instruments payable to order the principle upon which protection is afforded by English law to the party primarily liable upon an instrument payable to bearer. The acceptor, maker or indorser of a negotiable instrument payable to bearer, but not of an instrument payable to order, is, by English law, discharged by payment to any person in possession of the instrument, if the payer has no reason to believe the possessor is not the true holder. We have in section 104, clause (*c*), restricted the protection to such instruments.

11. The Bill as now altered consists of fourteen chapters. In the first chapter we have inserted the usual preliminary matter. We have (section 1) excluded hundís from the operation of the Bill. We have provided (section 2) for the repeal of some enactments which are replaced by the provisions of the Bill.

12. Section 3 contains a definition of the term "banker" drawn from 39 & 40 Vict., c. 80, s. 3, and of "Notary Public." Notaries are seldom found in the Mufassal, and the Bill provides that their functions may be exercised by persons appointed for that purpose by the Governor General in Council.

13. Chapter II deals with notes, bills and cheques, bills in sets and crossed cheques. We have here substituted definitions which appear to be more comprehensive and accurate than those in the draft Bill. For instance, according to the original definitions, a bill of exchange differs from a cheque only in requiring that the money ordered by the instrument to be paid should be held at the disposal of the drawer—a distinction which appears to us inaccurate, as a bill of exchange is in law, equally with a cheque, assumed to be drawn against funds in the hands of the drawee. Again, the definition of a cheque would include such an instrument as a tradesman's bill on which the debtor writes an order to pay for presentation to a cash-keeper—the ordinary mode of paying bills in mercantile houses, at least in Calcutta, and one adopted by many private persons. According to the draft Bill such an instrument would apparently be negotiable—a very serious result indeed. Again, the definition of a cheque does not require that it should be drawn upon a banker or a person acting as such, nor that it should be payable on demand. These are only a few of what seemed to us the more obvious omissions. We have, therefore, framed definitions which we think will include all the essentials of these instruments.

14. Section 8 defines the holder of a promissory note, bill of exchange or cheque as a person entitled in his own name to the possession of it and to receive or recover the amount due thereon from the parties thereto. The holder of an instrument at the time of its loss or destruction also comes within the definition. The corresponding provision of the draft Bill seemed to us vague and unsatisfactory in its definition of "holder," and it was not consistently applied in the substantive provisions of the Bill.

15. In section 15 we have modified the definition of indorsement in the draft Bill by providing that it must be made for the purpose of negotiation. We have also included in the definition a like signature upon a stamped paper intended to be completed as a negotiable instrument.

16. We have added a section (17) providing, in accordance with English law, that, when an instrument may be construed either as a promissory note or bill of exchange, it shall be taken to be that which the holder elects.

17. In section 19 we have supplied an omission in the draft Bill by providing that an instrument in which no time for payment is specified and all cheques are payable on demand.

18. Section 20 provides for the filling up by the holder of blanks in a stamped paper intended to be completed as a negotiable instrument, but not completed when issued. The holder may complete the instrument for any amount covered by the stamp. To this section is added as an illustration section 9 of the draft Bill.

19. To the four presumptions as to negotiable instruments contained in the draft Bill and stated in section 27 of the present Bill, we have added presumptions that an accepted bill was accepted within a reasonable time after date and before maturity; that every bill or note receipted on the back was paid by the acceptor or maker, that is, by the party primarily liable to pay; and that a lost instrument was duly stamped.

20. In addition to the provisions of the draft Bill as to bills in sets, we have (section 29) provided for the right of that holder of one of the parts who first acquires title to his part to possession of the other parts. We have also defined an acceptor in section 7 so as to include an acceptor of a set of bills.

21. In sections 30 to 37 (both inclusive) we have substituted the provisions of the recent English Act (39 & 40 Vict., c. 81) for the sections of the draft Bill relating to crossed cheques.

22. Chapter III deals with the parties to negotiable instruments.

23. Section 38, after providing that all persons capable of contracting may be parties to notes, bills and cheques, adds that a minor may draw, indorse, deliver and negotiate such instruments so as to bind all parties except himself.

24. Section 39 provides for persons binding themselves through their authorized agents, and adds that a general authority is not sufficient for this purpose, and that an authority to draw a bill does not of itself authorize an indorsement.

25. Sections 41 and 42 provide for the liability of partners on notes, bills and cheques; and section 43 applies the provisions of the Indian Contract Act, sections 42, 43 and 45 and chapter XI, to the rights and liabilities of partners created thereby, as well as to joint rights and liabilities.

26. Section 45 defines the liability of the drawee of a bill or cheque.

27. Section 46 extends to the case of the maker of a note, a definition contained in section 60 of the draft Bill of the liability of the acceptor of a bill of exchange.

28. Section 47 adds to the category of persons who (according to section 61 of the draft Bill) can accept a bill, all or some of several joint drawees

29. Section 49 provides that every prior party to a negotiable instrument is liable thereon to a holder in due course, that is, to a *bonâ fide* holder for value.

30. Section 50 lays down that the maker of a note or cheque, the drawer of a bill until acceptance, and the acceptor are ordinarily the principal parties to the bill and the other parties their sureties; and section 51 adds that each prior party is a principal as regards the holder, and that the intermediate parties between such prior party and the holder are sureties for him. By section 52 the provisions of the Indian Contract Act, sections 132 to 147 (both inclusive) are rendered applicable to these relations of suretyship.

31. We have added a section (54) estopping the maker of a note, the drawer of a bill or cheque and the acceptor of a bill for the honour of the drawer from denying the original validity of the instrument.

32. Section 55 adopts, with modifications, the provisions of section 117 of the Evidence Act, 1872, and of sections 36 and 62 of the draft Bill, which estop the acceptor from denying

the drawer's signature. The estoppel is, we think, properly confined by this section to suits by holders other than the drawer.

33. Section 56 estops the maker of a note and the acceptor of a bill payable to order from denying the payee's capacity to indorse.

34. Section 57 adds to the estoppel against denying false signatures, contained in section 35 of the draft Bill, an estoppel against denying the capacity to contract of any prior party to a negotiable instrument in suit.

35. Section 58 also carries on the same subject by declaring the acceptor of a bill with a forged indorsement not to be thereby relieved from liability if he knew it to be forged at the time of acceptance; and section 59 declares that the acceptor of a bill drawn in a fictitious name is not thereby relieved from liability to pay upon an indorsement by the same hand as the drawer's signature, and purporting to be made by the drawer.

36. These sections supply some omissions in the draft Bill, and, we think, adequately provide for the due currency of negotiable instruments when once put into circulation and for the protection of their holders.

37. The Bill then goes on to deal with the consideration for negotiable instruments and to protect the holder for value of instruments with respect to which there may have been originally no consideration, or a subsequent failure of consideration, wholly or in part.

38. These sections (60 to 63, both inclusive) are substantially taken from the draft Bill. We have added an illustration to section 62.

39. Chapter IV deals with negotiation.

40. To section 64, which is substantially the same as section 18 of the draft Bill, we have added an explanation to the effect that an instrument delivered upon a condition which has not happened is not negotiable except by a holder for value and without notice of such condition.

41. Where the holder of a note or bill payable to or to the order of a specified person delivers it to another person without indorsing it, but with intent to transfer his title thereto, we think that (with reference to the Code of Civil Procedure, sections 36 and 37) the transferee should not be required to sue in the name of his transferor. We have framed section 66 accordingly.

42. In section 67 we have, in substantial accordance with section 40 of the draft Bill, dealt with the case of a *bonâ fide* holder for value of a bill transferred without indorsement. In such a case we have declared the holder entitled to a return of the consideration if the bill is, after the transfer, avoided on account of any matter prior to the transfer, provided such return is claimed within a reasonable time.

43. Section 71 describes the parties who may indorse and negotiate negotiable instruments. The draft Bill does not appear to provide with sufficient clearness for this matter.

44. Section 76 embodies section 23 of the draft Bill: but it completes that section by enacting that an indorsement of a negotiable instrument for part of the amount due thereon transfers a right to retain the instrument and to receive and recover such part in the name of the indorser.

45. Section 77 provides that no agreement which is not expressed on the instrument or which is collateral thereto shall be binding upon holders for value or those deriving title from such holders. This section embodies and supplements the corresponding provisions of the draft Bill: of which section 42 provided that the title of an indorsee should not be affected by transactions independent of the instrument; and section 99 that a holder in due course should not be affected by any agreement between two signers as to the order of their liability unless such agreement appeared on the face of the instrument. The section as now drawn extends the draft sections to holders for value and to holders deriving title from holders for value; and also extends section 99 to all agreements not expressed on the instrument.

46. Chapter V deals with presentment for acceptance and presentment for payment.

47. Section 82 states the essentials of presentment for acceptance in the case of bills payable at or after sight, to which the draft Bill, section 56, clause (1), refers as bills payable after demand. We have added a provision that presentment must be made by a person entitled to demand acceptance; and we have provided for the case in which the drawee cannot after reasonable search be found, and also for the case of a bill directed to the drawee at a particular place.

48. Section 83 provides for presentment for sight of a promissory note payable at a certain period after sight—a matter unnoticed by the draft Bill.

49. Section 84 alters section 56, clause (3), of the draft Bill by restricting the time allowed to the drawee for deliberation to the departure of the next post, if that should happen within the twenty-four hours otherwise allowed. This is the English rule upon the subject.

50. Sections 85 and 86 lay down the general rule for presentment for payment, which is not distinctly laid down in the draft Bill.

51. Section 87, as to presentment for payment of inland instruments payable after date or sight, embodies section 133 of the draft Bill; but we have excluded cheques from this section; as we have provided (section 19), in accordance with English law, that such instruments are only payable on demand.

52. Section 88 provides for presentment for payment of an inland note payable by instalments—a matter omitted from the draft Bill.

53. Section 90 modifies sections 139 and 140 of the draft Bill by requiring, in accordance with English law, that an instrument drawn or accepted payable at a specified place must,

in order to charge the maker or drawer, be presented for payment at that place. The draft Bill allows presentment to be made in such cases at the place of business or residence of the maker or acceptor.

54. Section 91 embodies the general rule as to the place of presentment.

55. Section 92 extends the rule in section 141 of the draft Bill as to personal presentment to the case of presentment for acceptance.

56. Section 93 taken together with section 105 embodies section 101 of the draft Bill, with the modification that the presentment of a cheque must be made before the relation between the drawer and his banker has been altered to the prejudice of the drawer, or the drawer will be discharged from liability. The draft Bill discharges the drawer only to the extent of his actual loss; but, according to the English cases, he is discharged altogether by such delay, the payee of the cheque being considered as having, by such delay, treated the cheque as payment, and as thereby electing to look to the drawee alone (see *Hopkins* v. *Ware*, L. R. 4 Ex. 268).

57. Section 96 is new. It provides that presentment for acceptance or payment may be made by or to a duly authorized agent, or the representative of a deceased party or the assignee of an insolvent party.

58. Section 98 states the cases in which presentment for payment is excused. It embodies sections 89 and 91 of the draft Bill; and adds the case in which the drawer could not suffer damage by want of presentment; in which case presentment is by English law not necessary as against him.

59. Chapter VI treats of payment and interest. Section 100 declares that payment should be made to the holder, for payment to any other party does not of itself discharge the maker or acceptor. The next two sections, 101 and 102, provide for interest upon notes, bills and cheques, and section 103 for indemnity to the payer of an instrument lost or which cannot be produced.

60. Chapter VII deals with discharge from liability on notes, bills and cheques.

61. Section 104 provides for the discharge of a maker, acceptor or indorser, not only when the holder cancels the acceptor's or indorser's name, and when the maker, acceptor or indorser pays the amount due (sections 38, 85, 87, and 88 of the draft Bill), but also where the holder releases or otherwise discharges the maker, acceptor or indorser.

62. Section 107 adopts the provisions of 16 & 17 Vict., c. 59, section 19 by which the drawer of a cheque payable to order and purporting to be indorsed by or on behalf of the payee is discharged by payment in due course.

63. To section 110, which embodies sections 109 and 110 of the draft Bill, we have added an explanation showing what are material alterations in a negotiable instrument.

64. Section 111 is new, and provides that in special cases, such as that of a blank stamped instrument, an uncrossed cheque and an instrument endorsed in blank, a material alteration made by an indorsee discharges his indorser from liability to him in respect of the consideration as well as of the instrument.

65. Section 113 embodies section 115 of the draft Bill and section 11 of 39 & 40 Vict., c. 81, relating to crossed cheques.

66. Chapter VIII treats of notice of dishonour.

67. Section 116 substantially agrees with sections 125, 127 and 131 of the draft Bill; but we have altered the description of the parties to whom notice of dishonour by non-acceptance or non-payment must be given: the description now adopted is that those parties must include all whom the holder seeks to make severally liable on the instrument, and some one of any parties jointly liable; but notice to the maker, drawee or acceptor is unnecessary.

68. Section 117 collects into one section a number of provisions as to the form of notice and the mode of giving it. These provisions are scattered over sections 126, 127, 128 and 130 of the draft Bill. We have already pointed out that this section differs from the draft Bill in requiring notice to the party addressed that he will be held liable.

69. Section 119 adds to section 132 of the draft Bill the provision that a party receiving notice of dishonour through his agent for presentment is entitled to the same period after such receipt for the purpose of giving notice as the holder has for giving notice.

70. Section 121 describes the cases in which no notice of dishonour is necessary. These cases include, besides those of dispensation by the party entitled to notice and of inability to give the notice (which are provided for in sections 66, 67, 68, 92 and 93 of the draft Bill), the case of the drawer countermanding payment; the case where the party charged could not suffer from want of such notice; the case of an acceptor who is also a drawer; the case of a promissory note which is not negotiable, and the case in which the party knowing the facts unconditionally promises to pay the amount due on the instrument.

71. Chapter IX contains the rules for noting and protest.

72. Section 122 substantially corresponds with section 119 of the draft Bill; but it allows the noting to be made either upon the instrument, or upon a paper attached thereto, or partly upon each. And the rules as to noting and protest are confined to bills and notes, whereas the draft Bill extended them to cheques—an extension for which there is apparently no authority.

73. We have inserted in sections 123 and 124 provisions regarding protest for better security.

74. In section 126 we have reproduced the provisions of Act VI of 1840, section 4, and of 2 & 3 Wm. 4, c. 98, as to protest for non-payment after dishonour by non-acceptance.

75. Chapter X contains rules for calculating the reasonable time for presentment for acceptance or payment, for giving notice of dishonour and for noting. We have added in section 129 a provision that, in the case of notice of dishonour, when the parties carry on business or live in the same place, such notice is given within a reasonable time if it is despatched in time to reach its destination on the day next after the day of dishonour.

76. Chapter XI deals with acceptance and payment for honour. We provide (section 131) for the case of protest for better security. In accordance with a recent case (*In re Overend, Gurney and Company*, L. R. 6 Eq. 344), we have declared (section 136) that the payer for honour shall have all the rights, in respect of the bill, of the holder at the time of such payment.

77. Chapter XII, which treats of compensation, retains (section 137) the provisions of the draft Bill (section 65) substantially unaltered.

78. Chapter XIII treats of foreign bills and restricts to foreign bills the section (73) of the draft Bill, which deals with the dishonour of a bill naming a drawee in case of need.

79. The provisions of chapter XIV as to international law are substantially those of the draft Bill.

80. In conclusion, we desire to express our obligations to the following honourable and learned Judges, namely, Messrs. Turner, Kennedy, West and Nánábhái Haridás: to the Madras Chamber of Commerce: to Mr. Stewart Gladstone, Mr. R. Stewart, Mr. Dickson (late Secretary and Treasurer to the Bank of Bengal), and Mr. Scrymgeour, the Calcutta Agent of the Oriental Bank Corporation. We recommend that the Bill as now altered be republished in the *Gazette of India* and the local Gazettes, that the opinions of the Local Governments, the High Courts and the mercantile community be invited thereon, and that its further consideration be stayed till the Council re-assembles in Calcutta.

SIMLA;
The 4th October 1877.

WHITLEY STOKES.
E. C. BAYLEY.
F. R. COCKERELL.

APPENDIX.

From Secretary to Government of India, Financial Department, No. 2833, dated 3rd December 1867.

„ Chairman, Chamber of Commerce, Madras, dated 22nd October 1867.

„ Registrar, High Court, North-Western Provinces, No. 2541, dated 22nd November 1867.

Remarks by Secretary and Treasurer, Bank of Bengal.

From Junior Secretary to Government of Bengal, No. 4601, dated 30th December 1867, and enclosures.

„ First Assistant Resident, Haidarábád, No. 47, dated 12th December 1867, and enclosures.

„ Assistant Secretary to Government of Bengal, Legislative Department, No. 3, dated 14th January 1868.

„ Officiating Head Commissioner of Paper Currency, No. 388, dated 9th December 1867, and enclosures.

„ Secretary to Chief Commissioner, British Burma, No. 214—221, dated 21st January 1868, and enclosure.

„ Secretary to Government, North-Western Provinces, No. 284, dated 18th March 1868, and enclosures.

„ Under Secretary to Government, Bombay, No. 767, dated 13th March 1868, and enclosures.

„ Commissioner, Mysore, No. 7036—233, dated 11th March 1868, and enclosures.

„ Chief Secretary to Government, Madras, No. 1059, dated 9th July 1868, and enclosures.

Note by Edward Gay, Esq., dated 16th December 1867.

From Chief Commissioner, Oudh, No. 4396, dated 10th October 1868, and enclosures.

„ Secretary to Government, Panjáb, No. 1518, dated 20th November 1868, and enclosure.

„ Secretary to Government, Panjáb, No. 1582, dated 8th December 1868, and enclosure.

„ Bábu Piyári Chand Mittra, dated 6th January 1869.

„ Acting Under Secretary to Government, Bombay, No. 398, dated 4th February 1869, and enclosures.

„ Agents and Managers of certain Banks in Calcutta.

„ Acting Secretary to Government, Madras, No. 1198, dated 22nd July 1869, and enclosures.

„ Managers and Agents of certain Joint Stock Banks, Bombay, dated 21st October 1869.

No. II.

THE NEGOTIABLE INSTRUMENTS BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
3. Interpretation-clause.

CHAPTER II.

OF NOTES, BILLS AND CHEQUES.

4. Promissory Note.
5. Bill of Exchange.
6. Cheque.
7. Drawer, Drawee, Acceptor, Payee.
8. Holder.
9. Holder in due course.
10. Payment in due course.
11. Inland instrument.
12. Foreign instrument.
13. Negotiable instrument.
14. Negotiation.
15. Indorsement.
16. Indorsement in blank and in full.
    Indorsee.
17. Ambiguous instruments.
18. Amount stated differently in figures and words.
19. Instruments payable on demand.
20. Blank stamped instruments.
21. Subscribing to alternative liability.
22. Maturity.
23. At sight.
    After sight.
24. Date on which bill or note payable so many months after date or sight, or after a certain event, is at maturity.
25. Date on which bill or note payable so many days after date or sight, or after a certain event, is at maturity.
26. When day of maturity is a holiday.
27. Presumptions as to negotiable instruments.

Bills in sets.

28. Set of bills.
29. Holder of first acquired part entitled to all.

Crossed Cheques.

SECTIONS.

30. Cheque crossed generally.
31. Cheque crossed specially.
32. Crossing after issue.
33. Payment of cheque crossed generally.
    Payment of cheque crossed specially.
34. Payment of cheque crossed specially more than once.
35. Payment in due course of crossed cheque.
36. Payment of crossed cheque out of due course.
37. Cheque bearing "not negotiable."

CHAPTER III.

PARTIES TO NOTES, BILLS AND CHEQUES.

38. Capacity to make, &c., promissory notes, &c.
    Minor.
39. Agency.
40. Liability of agent signing.
41. Acceptance by several drawees not partners.
42. When partnership bound by promissory notes, &c.
43. Partnership and joint rights and liabilities.
    Suretyship.
44. Liability of drawer.
45. Liability of drawee.
46. Liability of maker of note and acceptor of bill.
47. Only drawee can be acceptor except in need or for honour.
48. Liability of indorser.
49. Liability of prior parties to holder in due course.
50. Maker, drawer and acceptor principals.
51. Prior party a principal in respect of each subsequent party.
52. Suretyship.
53. Discharge of indorser's liability.
54. Estoppel against denying original validity of instrument.
55. Estoppel against denying drawer's signature.
56. Estoppel against denying capacity of payee to indorse.
57. Estoppel against denying signature or capacity of prior party.
58. Acceptor bound although indorsement forged.
59. Acceptance of bill drawn in fictitious name.
60. Party receiving consideration liable to subsequent parties.
61. Party not liable to one from whom no consideration moved.
62. Partial absence or failure of money-consideration.
63. Partial failure of consideration not consisting of money.

CHAPTER IV.

OF NEGOTIATION.

SECTIONS.

64. Negotiation by delivery.
65. Negotiation by indorsement.
66. Transfer without indorsement.
67. Liability of transferor without indorsement.
68. Conversion of indorsement in blank into indorsement in full.
69. Effect of indorsement.
70. Negotiability may be restricted or excluded.
71. Who may negotiate.
72. Indorser who excludes his own liability or makes it conditional.
73. Holder deriving title from holder in due course.
74. Instrument indorsed in blank.
75. Conversion of indorsement in blank into indorsement in full.
76. Indorsement for part of sum due.
77. Collateral agreements.
78. Legal representative cannot by delivery only negotiate instrument indorsed by deceased.
79. Instrument obtained by unlawful means or for illegal consideration.
80. Instrument acquired after dishonour or when overdue.
Accommodation note or bill.
81. Instrument negotiable till payment or satisfaction.

CHAPTER V.

OF PRESENTMENT.

82. Presentment for acceptance.
83. Presentment of promissory note for sight.
84. Drawee's time for deliberation.
85. Presentment for payment.
86. Hours for presentment.
87. Presentment for payment of inland instrument payable after date or sight.
88. Presentment for payment of inland promissory note payable by instalments.
89. Presentment for payment of instrument payable at specified place and not elsewhere.
90. Instrument payable at specified place.
91. Presentment where no exclusive place specified.
92. Presentment when maker, &c., has no known place of business or residence.
93. Presentment of cheque to charge drawer.
94. Presentment of cheque to charge any other person.
95. Presentment of instrument payable on demand.

SECTIONS.

96. Presentment by or to agent, representative of deceased, or assignee of insolvent.
97. Posting instruments to be presented.
98. When presentment unnecessary.
99. Liability of banker for negligently dealing with bill presented for acceptance.

CHAPTER VI.

OF PAYMENT AND INTEREST.

100. To whom payment should be made.
101. Interest when rate specified.
102. Interest when no rate specified.
103. Delivery of instrument on payment, or indemnity in case of loss.

CHAPTER VII.

OF DISCHARGE FROM LIABILITY ON NOTES, BILLS AND CHEQUES.

104. Discharge from liability:
by cancellation:
by release:
by payment.
105. Discharge by allowing drawee more than twenty-four hours to accept.
106. When cheque not duly presented and drawer damaged thereby.
107. Cheque payable to order.
108. Parties not consenting discharged by conditional or limited acceptance.
109. Alteration by stranger in note or bill.
110. Effect of material alteration.
111. Alteration by indorsee.
112. Acceptor or indorser bound notwithstanding previous alteration.
113. Payment of instrument on which alteration is not apparent.

CHAPTER VIII.

OF NOTICE OF DISHONOUR.

114. Dishonour by non-acceptance.
115. Dishonour by non-payment.
116. By and to whom notice should be given.
117. Mode in which notice may be given.
118. Party receiving must transmit notice of dishonour.
119. Agent for presentment.
120. When party to whom notice given is dead.
121. When notice of dishonour is unnecessary.

CHAPTER IX.

OF NOTING AND PROTEST.

122. Noting.
123. Protest.
Protest for better security.

SECTIONS.
124. Contents of protest.
125. Notice of protest.
126. Protest for non-payment after dishonour by non-acceptance.

CHAPTER X.
OF REASONABLE TIME.
127. Reasonable time.
128. Reasonable time for presentment.
129. Reasonable time for giving notice of dishonour.
130. Reasonable time for transmitting such notice.

CHAPTER XI.
OF ACCEPTANCE AND PAYMENT FOR HONOUR.
131. Acceptance for honour.
132. Acceptance not specifying for whose honour it is made.
133. Liability of acceptor for honour.
134. When acceptor for honour may be charged.
135. Payment for honour.
136. Right of payer for honour.

CHAPTER XII.
OF COMPENSATION.
137. Rules as to compensation.

CHAPTER XIII.
OF FOREIGN BILLS.
138. Drawee in case of need.
139. Protest of foreign bills.

CHAPTER XIV.
OF INTERNATIONAL LAW.
140. Law governing liability of maker, acceptor or indorser of foreign instrument.
141. Law of place of payment governs dishonour.
142. Instrument made, &c., out of British India, but in accordance with its law.
143. Presumption as to foreign law.

SCHEDULE.

A Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques.

Preamble.

Whereas it is expedient to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques; It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Negotiable Instruments Act, 1877 :"

Local extent.

It extends to the whole of British India; but nothing in this Act applies to hundis;

Commencement.

And it shall come into force on the first day of May, 1878.

Repeal of enactments.

2. On and from that day the enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column thereof.

Interpretation-clause.

3. In this Act—

"Banker."

"Banker" includes persons or a corporation or company acting as bankers, and

"Notary Public."

"Notary Public" includes also any officer appointed by the Governor General in Council to perform the functions of a Notary Public under this Act.

CHAPTER II.

OF NOTES, BILLS AND CHEQUES.

Promissory Note.

4. A promissory note is an instrument in writing (not being a bank note or a currency note) containing an unconditional undertaking, signed by the maker, to pay a certain sum of money only to, or to the order of, a person ascertainable when such undertaking is made, or to the bearer of the instrument.

Illustrations.

A signs instruments in the following terms :—

(*a*) "I promise to pay B or order Rs. 500."

(*b*) "I promise to account with B or order for Rs. 500 value received by me."

(*c*) "I acknowledge myself to be indebted to B in Rs. 1,000, to be paid on demand, for value received."

(*d*) "Mr. B, I O U Rs. 1,000."

The instruments respectively marked (*a*), (*b*) and (*c*) are promissory notes. The instrument marked (*d*) is not a promissory note.

Bill of exchange.

5. A bill of exchange is an instrument in writing (not being a cheque) containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to, or to the order of, a person ascertainable when such order is given or to the bearer of the instrument.

Cheque.

6. A cheque is an instrument in writing, containing an unconditional order, signed by the maker, directing a specified banker to pay a certain sum of money only to, or to the order of, a person ascertainable when such order is given, or to the bearer thereof.

"Drawer."
"Drawee."

7. The maker of a bill of exchange or cheque is called the "drawer;" the person thereby directed to pay is called the "drawee."

"Drawee in case of need."

When the bill gives the name of any person in addition to the drawee to be resorted to in case of need, such person is called a "drawee in case of need."

"Acceptor."

After the drawee of a bill has signed his assent upon the bill, or if there are more parts thereof than one, upon one of such parts, and delivered the same, or

given notice of such signing, to the holder or to some person on his behalf, he is called the "acceptor."

"Acceptor for honour."

When acceptance is refused and the bill is protested for non-acceptance, and any person accepts it *supra protest* for honour of the drawer or of any one of the indorsers, such person is called an "acceptor for honour."

"Payee."

The person named in the instrument, to whom or to whose order the money is by the instrument directed to be paid, is called the "payee."

"Holder."

8. The "holder" of a promissory note, bill of exchange or cheque means any person entitled in his own name to the possession thereof and to receive or recover the amount due thereon from the parties thereto.

Where the note, bill or cheque is lost or destroyed, its holder is the person so entitled at the time of such loss or destruction.

"Holder in due course."

9. "Holder in due course" means any person who became the possessor of a promissory note, bill of exchange or cheque if payable to bearer, or the payee or indorsee thereof, if payable to, or to the order of, a payee, for valuable consideration before the amount mentioned in it became payable, and without having reason to believe that any defect existed in the title of the person from whom he derived his title.

"Payment in due course."

10. "Payment in due course" means payment in accordance with the apparent tenor of the instrument in good faith and without negligence to any person in possession thereof under circumstances which do not afford a reasonable ground for believing that such person is not entitled to receive payment of the amount therein mentioned.

Inland instrument.

11. A promissory note, bill of exchange or cheque drawn or made in British India, and made payable in, or drawn upon any person resident in, British India shall be deemed to be an inland instrument.

Foreign instrument.

12. Any such instrument not so drawn, made or made payable shall be deemed to be a foreign instrument.

"Negotiable instrument."

13. A "negotiable instrument" means a promissory note, bill of exchange or cheque expressed to be payable to, or to the order of, a specified person, or to " or order," or to the bearer thereof.

Negotiation.

14. When a promissory note, bill of exchange or cheque is transferred to any person, so as to constitute that person the holder thereof, the instrument is said to be negotiated.

Indorsement.

15. When the maker or holder of a negotiable instrument signs the same, otherwise than as such maker, for the purpose of negotiation, on the back or face thereof or on a slip of paper annexed thereto, or so signs for the same purpose a stamped paper intended to be completed as a negotiable instrument, he is said to indorse the same, and is called the "indorser."

Indorsement "in blank" and "in full."

16. If the indorser signs his name only, the indorsement is said to be "in blank," and if he adds a direction to pay the whole or any part of the amount mentioned in the instrument to, or to the order of, a specified person, the indorsement is said to be "in full;" and the person so specified is called the "indorsee" of the instrument.

"Indorsee."

Ambiguous instruments.

17. Where an instrument may be construed either as a promissory note or bill of exchange, the holder may at his election treat it as either, and the instrument shall be thenceforward treated accordingly.

Where amount is stated differently in figures and words.

18. If the amount promised or ordered to be paid is stated differently in figures and in words, the amount stated in words shall be the amount promised or ordered to be paid.

Instruments payable on demand.

19. A promissory note or bill of exchange, in which no time for payment is specified, and a cheque are payable on demand.

Blank stamped instruments.

20. Where a stamped paper, which is intended to be completed as a negotiable instrument, is signed and delivered by a competent person as maker, drawer, acceptor or indorser, the holder thereof may complete the same by filling up any blanks therein, and the person so signing shall be liable upon such instrument, in the capacity in which he signed the same, for any amount which may be specified therein not exceeding the amount covered by the stamp thereon.

Illustration.

A stamped paper intended to be completed as a negotiable instrument is made payable to " or order:" the holder of such instrument may fill up the blank with his own name, or that of any other person.

Subscribing to alternative liability.

21. Where a promissory note is signed by two persons, and it appears on the face of it that one of them subscribes only to an alternative liability, such one is not liable on the note as maker, but is liable as guaranteeing its payment by the maker.

"Maturity."

22. The maturity of a promissory note, bill of exchange or cheque is the date at which it is payable.

"At sight."
"After sight."

23. In a promissory note or bill of exchange the expression "at sight" means on demand. The expression "after sight" means, in a promissory note, after presentment for sight, and in a bill of exchange, after acceptance or protest for non-acceptance.

Date on which bill or note payable so many months after date or sight, or after a certain event, is at maturity.

24. In calculating the date at which a promissory note or bill of exchange, made payable a stated number of months after date or after sight, or after a certain event is at maturity, the period stated shall be held to terminate on the day of the month which corresponds with the day on which the instrument

is dated or presented for acceptance or sight or the event happens. If the month in which the period would terminate has no corresponding day, the period shall be held to terminate on the last day of such month.

Illustrations.

(*a*) A negotiable instrument dated 1st February is made payable at one month after date. The instrument is at maturity on the 1st of March.

(*b*) A negotiable instrument dated 29th January 1877 is made payable at one month after date. The instrument is at maturity on the 28th February 1877.

(*c*) A negotiable instrument dated 30th August 1877 is made payable three months after date. The instrument is at maturity on the 30th November 1877.

(*d*) A promissory note or bill of exchange, dated 31st August 1877, is made payable three months after date. The instrument is at maturity on the 30th November 1877.

Date on which bill or note payable so many days after date or sight, or after a certain event, is at maturity.

25. In calculating the date at which a promissory note or bill of exchange, made payable a certain number of days after date or after sight or after a certain event, is at maturity, the day of the date, or of presentment for acceptance or sight, or on which the event happens, shall be excluded.

When day of maturity is a holiday.

26. When the day on which a promissory note, bill of exchange or cheque is at maturity is not a business day, the instrument shall be deemed to be due on the next preceding business day; but if the day of maturity is a public holiday, then on the next succeeding business day.

Explanation.—The expression "public holiday" includes Sundays: New-Year's day, Christmas day; if either of such days falls on a Sunday, the next following Monday: Good-Friday; and any other day declared by the Local Government, by notification in the official Gazette, to be a public holiday within the meaning of this Act.

Presumptions as to negotiable instruments;

27. Until the contrary is proved, the following presumptions shall be made:—

of valuable consideration;

(*a*) that every negotiable instrument was made, drawn, accepted, indorsed, negotiated and transferred for valuable consideration:

as to time of acceptance;

(*b*) that every accepted bill of exchange was accepted within a reasonable time after its date and before its maturity:

as to time of transfer;

(*c*) that every transfer of a negotiable instrument was made before its maturity:

as to payment;

(*d*) that every promissory note or bill of exchange receipted on the back was paid by the maker or acceptor thereof respectively:

that holder is a holder in due course,

(*e*) that the holder of a negotiable instrument is a holder in due course:

as to order of indorsements;

(*f*) that the indorsements appearing upon a negotiable instrument were made in the order in which they appear thereon:

as to stamp.

(*g*) that a lost bill of exchange, promissory note or cheque was duly stamped.

Bills in Sets.

Set of bills.

28. Bill of exchange may be drawn in parts, each part being numbered and containing a condition that it shall continue payable only so long as the others remain unpaid. All the parts together make a set; but the whole set constitutes only one bill, and is extinguished when one of the parts, if a separate bill, would be extinguished.

Exception.—When a person accepts or indorses different parts of the bill in favour of different persons, he is liable on each part as if it were a separate bill.

Holder of first acquired part entitled to all.

29. That holder of one of the parts, who first acquired title to his part, is entitled to the other parts of the same set.

Crossed Cheques.

Cheque crossed generally.

30. Where a cheque bears across its face an addition of the words "and company" or any abbreviation thereof, between two parallel transverse lines, or of two parallel transverse lines simply, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed generally.

Cheque crossed specially.

31. Where a cheque bears across its face an addition of the name of a banker, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed specially, and to be crossed to that banker.

Crossing after issue.

32. Where a cheque is uncrossed, the holder may cross it generally or specially.

Where a cheque is crossed generally, the holder may cross it specially.

Where a cheque is crossed generally or specially, the holder may add the words "not negotiable."

Where a cheque is crossed specially, the banker to whom it is crossed may again cross it specially to another banker, his agent for collection.

Payment of cheque crossed generally.

33. Where a cheque is crossed generally, the banker on whom it is drawn shall not pay it otherwise than to a banker.

Payment of cheque crossed specially.

Where a cheque is crossed specially, the banker on whom it is drawn shall not pay it otherwise than to the banker to whom it is crossed, or his agent for collection.

Payment of cheque crossed specially more than once.

34. Where a cheque is crossed specially to more than one banker, except when crossed to an agent for the purpose of collection, the banker on whom it is drawn shall refuse payment thereof.

Payment in due course of crossed cheque.

35. Where the banker on whom a crossed cheque is drawn has paid the same in due course, the banker paying the cheque, and (in case such cheque has come to the hands of the payee) the drawer thereof, shall respectively be entitled to the same rights, and be placed in the same position in all

respects, as they would respectively be entitled to and placed in if the amount of the cheque had been paid to and received by the true owner thereof.

Payment of crossed cheque out of due course.

36. Any banker paying a cheque crossed generally otherwise than to a banker, or a cheque crossed specially otherwise than to the banker to whom the same shall be crossed, or his agent for collection, being a banker, shall be liable to the true owner of the cheque for any loss he may sustain owing to the cheque having been so paid.

Cheque bearing "not negotiable."

37. A person taking a cheque crossed generally or specially, bearing in either case the words "not negotiable," shall not have, and shall not be capable of giving, a better title to the cheque than that which the person from whom he took it had.

But a banker who has in good faith and without negligence received payment from a customer of a cheque crossed generally or specially to himself shall not, in case the title to the cheque proves defective, incur any liability to the true owner of the cheque by reason only of having received such payment.

CHAPTER III.

PARTIES TO NOTES, BILLS AND CHEQUES.

Capacity to make, &c., promissory notes, &c.

38. Every person capable of contracting, according to the law to which he is subject, may bind himself and be bound by the making, drawing, acceptance, indorsement, delivery and negotiation of a promissory note, bill of exchange or cheque.

Minor.

A minor may draw, indorse, deliver and negotiate such instruments so as to bind all parties except himself.

Agency.

39. Every person capable of binding himself or of being bound as in the last preceding section mentioned, may so bind himself or be bound by a duly authorized agent acting in his name.

A general authority to transact business and to receive and discharge debts does not confer upon an agent the power of accepting or indorsing bills of exchange so as to bind his principal.

An authority to draw bills of exchange does not of itself import an authority to indorse.

Liability of agent signing.

40. An agent who signs his name to a promissory note, bill of exchange or cheque, without indicating thereon that he signs as agent, or that he does not intend thereby to incur personal responsibility, is liable personally on the instrument, except to those who know that he signed as agent, or that he had no such intention.

Acceptance by several drawees not partners.

41. Where there are several drawees of a bill of exchange who are not partners, each of them can accept it for himself, but none of them can accept it for another without his authority.

When partnership bound by promissory notes, &c.

42. When it is within the scope of the business of a partnership to make, draw, accept, indorse or negotiate promissory notes, bills of exchange or cheques, any partner may bind his firm by making, drawing, accepting, indorsing or negotiating such instruments in the name of his firm, but not otherwise.

Exception.—A partner may bind his firm by accepting in his own name, for partnership purposes, a bill drawn upon the firm.

Partnership and joint rights and liabilities.

43. In the absence of a contract to the contrary, the provisions of the Indian Contract Act, 1872, sections 42, 43 and 45, and those of chapter XI of the same Act shall respectively apply to all joint rights and liabilities created by promissory notes, bills of exchange and cheques, and to the rights and liabilities thereon of partners.

Liability of drawer.

44. The drawer of a bill of exchange or cheque is bound, in case of dishonour by the drawee or acceptor thereof, to compensate the holder for any loss or damage caused thereby, provided due notice of dishonour has been given to, or received by, the drawer as hereinafter provided.

Liability of drawee.

45. The drawee of a bill of exchange or cheque, having sufficient funds of the drawer in his hands properly applicable to the payment of such bill or cheque, must accept the bill or pay the cheque when duly required so to do, and, in default of such acceptance or payment, must compensate the drawer for any loss or damage caused by such default.

Liability of maker of note and acceptor of bill.

46. Except as provided in sections 38, 61, 62, 63, 79, 85, 89, 90, 104 and 109, and in the absence of a contract to the contrary,—

(*a*) the maker of a promissory note and the acceptor before maturity of a bill of exchange, are bound to pay the amount thereof according to the apparent tenor of the note or acceptance respectively, and

(*b*) the acceptor of a bill of exchange at or after maturity is bound to pay the amount thereof to the holder on demand.

In default of such payment as aforesaid, such maker or acceptor is bound to compensate any party thereto for any loss or damage sustained by him, and caused by such default.

Only drawee can be acceptor except in need or for honour.

47. No person except the drawee of a bill of exchange, or all or some of several joint drawees, or a person named therein as a drawee in case of need, or an acceptor for honour, can bind himself by an acceptance.

Liability of indorser.

48. Except as provided in sections 38, 61, 62, 63, 75, 76, 79, 82, 83, 85, 89, 93, 104, 105, 106, 108, 109, 110 and 121, clause (*a*), and in the absence of a contract to the contrary, every person who indorses and delivers a negotiable instrument before maturity, without, in such indorsement, expressly excluding or making conditional his own liability, is bound thereby to every subsequent holder, in case of dishonour by the drawee, acceptor or maker, to compensate such holder for any loss or

damage caused to him by such dishonour, provided due notice of dishonour has been given to, or received by, such indorser as hereinafter provided.

Every indorser after dishonour is liable as upon an instrument payable on demand.

Liability of prior parties to holder in due course.

49. Every prior party to a negotiable instrument is liable thereon to a holder in due course.

Maker, drawer and acceptor principals.

50. The maker of a promissory note or cheque, the drawer of a bill of exchange until acceptance, and the acceptor are, as between themselves and any other parties thereto, in the absence of any contract to the contrary between themselves and such parties, liable thereon as principal debtors, and the other parties thereto are liable thereon as sureties for them.

Prior party a principal in respect of each subsequent party.

51. Every prior party to a negotiable instrument is, as between himself and the holder thereof, in the absence of any contract to the contrary between himself and the holder, liable thereon as a principal debtor, and the parties thereto, subsequent to him and prior to such holder, are liable to the holder as sureties for such prior party.

Illustration.

A draws a bill on B, who accepts. A afterwards indorses the bill to C, C to D, and D to E. As between E and B, B is the principal debtor, and A, C and D are his sureties. As between E and A, A is the principal debtor, and C and D are his sureties. As between E and C, C is the principal debtor and D is his surety.

Suretyship.

52. The provisions of sections 132 to 147, both inclusive, of the Indian Contract Act, 1872, shall apply to the relations of suretyship between parties to negotiable instruments.

Discharge of indorser's liability.

53 The indorser of a negotiable instrument is not discharged from his liability thereupon by the holder having merely forborne to sue a prior party; but where the holder, without the consent of the indorser, destroys or impairs the indorser's remedy against a prior party, the indorser is discharged from liability to the holder to the same extent as if the instrument had been paid at maturity.

Illustration.

A is the holder of a bill of exchange made payable to the order of B, which contains the following indorsements in blank :—

First indorsement, "John De Souza."
Second indorsement, "Peter Williams."
Third indorsement, "Wright and Co."
Fourth indorsement, "John Rozario."

This bill A puts in suit against John Rozario and strikes out the indorsements by Peter Williams and Wright and Co. A is not entitled to recover anything from John Rozario.

Estoppel against denying original validity of instrument.

54. No maker of a promissory note, and no drawer of a bill of exchange or cheque, and no acceptor of a bill of exchange for the honour of the drawer shall, in a suit thereon, be permitted to deny the validity of the instrument as originally made or drawn.

Estoppel against denying drawer's signature.

55. No acceptor of a bill of exchange shall, in a suit thereon by a holder other than the drawer, be permitted to deny that the bill was drawn by the person by whom it purports to have been drawn.

Estoppel against denying capacity of payee to indorse.

56. No maker of a promissory note and no acceptor of a bill of exchange payable to, or to the order of, a specified person shall, in a suit thereon, be permitted to deny the capacity of the payee thereof to indorse the same.

Estoppel against denying signature or capacity of prior party.

57. No indorser of a negotiable instrument shall, in a suit thereon by a subsequent holder, be permitted to deny the signature or capacity to contract of any prior party to the instrument.

Acceptor bound although indorsement forged.

58. An acceptor of a bill of exchange is not relieved from liability, by reason that an indorsement thereon is forged, if he knew or had reason to believe such indorsement to be forged when he accepted the bill.

Acceptance of bill drawn in fictitious name.

59. An acceptor of a bill of exchange drawn in a fictitious name is not, by reason that such name is fictitious, relieved from liability to any holder claiming under an indorsement by the same hand as the drawer's signature, and purporting to be made by the drawer.

Party receiving consideration liable to subsequent parties.

60. If at any time there has been valuable consideration between any parties to a negotiable instrument for the making, drawing, acceptance, indorsement, negotiation or transfer thereof, the party receiving such consideration is, except as provided in sections 38, 62, 63, 75, 82, 83, 85, 89, 90, 93, 104, 105, 106, 107, 108, 109, 110 and 111, and in the absence of any contract to the contrary, liable upon the instrument to all subsequent parties thereto, and every subsequent holder is a holder for consideration.

Illustrations.

(*a*) A indorses a bill of exchange to B, at the request of C, for C's account with B. B is a holder of the bill for consideration, and if he indorses it as a present to D, D is a holder for consideration.

(*b*) A, the holder of a negotiable instrument, indorses it in full to B, in the belief that B has done something which he has not done. B, for consideration, indorses the instrument in blank to C, and C indorses it to D. D is a holder of the instrument for consideration.

(*c*) A, the holder of a negotiable instrument indorses it in full to B, in the belief that B has done something which he has not done. B, for consideration proceeding from C, indorses the instrument in blank to C, and C indorses it to D, D strikes out C's indorsement. D is a holder of the instrument for consideration.

Party not liable to one from whom no consideration moved.

61. When there was no consideration for the making, drawing, acceptance or indorsement of a negotiable instrument, or when the consideration has wholly failed, the maker, drawer, acceptor or indorser is not liable thereon to the party in whose favour the instrument was so made, drawn, accepted or indorsed, or to any party claiming through such party, unless valuable con-

sideration moved from the claimant or from some party through whom he derives title. But the maker, drawer, acceptor or indorser is liable to compensate any subsequent party who, being liable on such instrument, pays the amount due thereon.

Partial absence or failure of money-consideration.

62. When the consideration for which a person signed a promissory note, bill of exchange or cheque consisted of money, and was originally absent in part or has subsequently failed in part, the sum which a holder standing in immediate relation with such signer is entitled to receive from him is proportionally reduced.

Explanation.—The drawer of a bill of exchange stands in immediate relation with the acceptor. The maker of a promissory note, bill of exchange or cheque, stands in immediate relation with the payee, and the indorser with his indorsee. Other signers may by agreement stand in immediate relation with a holder.

Illustration.

A draws a bill on B for Rs. 500 payable to the order of A. B accepts the bill, but subsequently dishonours it by non-payment. A sues B on the bill. B proves that it was accepted for value as to Rs. 400, and as an accommodation to the plaintiff as to the residue. A can only recover Rs. 400.

Partial failure of consideration not consisting of money.

63. Where a part of the consideration for which a person signed a promissory note, bill of exchange or cheque, though not consisting of money, is readily ascertainable in money, and there has been a failure of that part, the sum which a holder standing in immediate relation with such signer is entitled to receive from him, is proportionally reduced.

CHAPTER IV.

OF NEGOTIATION.

Negotiation by delivery.

64. Subject to the provisions of section 79, a promissory note, bill of exchange or cheque payable to bearer is negotiable by delivery thereof.

Exception.—A promissory note, bill of exchange or cheque delivered on condition that it is not to take effect except in a certain event is not negotiable (except in the hands of a holder for value without notice) unless such event happens.

Illustrations.

(*a.*) A, the holder of a negotiable instrument payable to bearer, delivers it to B's agent to keep for B. The instrument has been negotiated.

(*b.*) A, the holder of a negotiable instrument payable to bearer which is in the hands of A's banker, who is at the time the banker of B, directs the banker to transfer the instrument to B's credit in the banker's account with B. The banker does so, and accordingly now possesses the instrument as B's agent. The instrument has been negotiated, and B has become the holder of it.

Negotiation by indorsement.

65. Subject to the provisions of section 79, a promissory note, bill of exchange or cheque payable to, or to the order of, a specified person is negotiable by the holder by indorsement and delivery thereof.

Transfer without indorsement.

66. If the holder of such an instrument as in the last preceding section mentioned, delivers it to another person without indorsing it, but with intent to transfer his title thereto, the transferee acquires by such delivery all the rights which the transferor had as holder except the right of negotiation, and he may sue upon the instrument in his own name.

Liability of transferor without indorsement.

67. If such transfer, as in the last preceding section mentioned, is made for valuable consideration to a person having no reason to believe in the existence of any matter affecting the validity of the instrument or of the transfer thereof, and the instrument is thereafter avoided as against any party on account of matters prior to such transfer, the transferor is bound to return to the transferee the consideration received, provided that such return is claimed within a reasonable time.

Conversion of indorsement in blank into indorsement in full.

68. The holder of a negotiable instrument indorsed in blank may, without signing his own name, by writing above the indorser's signature a direction to pay to any other person as indorsee, convert the indorsement in blank into an indorsement in full; and the holder does not thereby incur the responsibility of an indorser.

Effect of indorsement.

69. The indorsement of a negotiable instrument transfers to the indorsee the property therein with the right of further negotiation; but the indorsement may, by express words, be restrained to a transfer of the property without such right, or may merely constitute the indorsee an agent to indorse the instrument, or to receive its contents for the indorser, or for some other specified person.

Negotiability may be restricted or excluded.

70. The indorser of a negotiable instrument may, by express words in the indorsement, restrict or exclude the right of the indorsee to negotiate the instrument, although the instrument was, at the time of such words being written, payable to the bearer thereof.

Illustrations.

B signs the following indorsements on different negotiable instruments :—

(*a*) "Pay the contents to C only."

(*b*) "Pay C for my use."

(*c*) "Pay C or order for the account of B."

(*d*) "The within must be credited to C."

These indorsements exclude the right of further negotiation by C.

(*e*) "Pay C."

(*f*) "Pay C value in account with the Oriental Bank."

(*g*) "Pay the contents to C, being part of the consideration in a certain deed of assignment executed by C to the indorser and others."

These indorsements do not exclude the right of further negotiation by C.

Who may negotiate.

71. Every sole maker, drawer, payee or indorsee, or all of several joint makers, drawers, payees or indorsees of a negotiable instrument may, if the negotiability of such instrument has not been restricted or excluded, as in the last preceding section mentioned, indorse and negotiate the same.

Explanation.—Nothing in this section enables a maker or drawer to indorse or negotiate an instrument, unless he is in lawful possession or is holder thereof; or enables a payee or indorsee to indorse or negotiate an instrument, unless he is holder thereof.

Illustration.

A bill is drawn payable to A or order. A indorses it to B, the indorsement not containing the words "or order," or any equivalent words. B may negotiate the instrument.

Indorser who excludes his own liability or makes it conditional.

72. The indorser of a negotiable instrument may, by express words in the indorsement, exclude his own liability thereon, or make such liability or the right of the indorsee to receive the amount due thereon, depend upon the happening of a specified event, although such event may never happen.

Where an indorser so excludes his liability and afterwards becomes the holder of the instrument, all intermediate indorsers are liable to him.

Illustrations.

(*a*.) The indorser of a negotiable instrument signs his name, adding the words—

"Without recourse to me."

Upon this indorsement he incurs no liability.

(*b*.) A, the payee and holder of a bill of exchange, indorses it to B, and B to C. C then indorses it back to A, each of these indorsements being in due course. A is reinstated in his former rights upon the instrument, but has not acquired any rights against B or C.

(*c*.) A is the payee and holder of a negotiable instrument. Excluding personal liability by an indorsement "without recourse," he transfers the instrument to B, and B indorses it to C, who indorses it to A. A is not only reinstated in his former rights, but has the rights of an indorsee against B and C.

Holder deriving title from holder in due course.

73. A holder of a negotiable instrument who derives title from a holder in due course has the rights thereon of that holder in due course.

Instrument indorsed in blank.

74. A negotiable instrument indorsed in blank is payable to the bearer thereof even although originally payable to order.

Conversion of indorsement in blank into indorsement in full.

75. If a negotiable instrument after having been indorsed in blank is indorsed in full, the amount of it cannot be claimed from the indorser in full, except by the person to whom it has been indorsed in full, or by one who derives title through such person.

Indorsement for part of sum due.

76. Where a negotiable instrument is indorsed for part of the sum due thereon to the indorser, the indorsement transfers only a right to retain the instrument, and to receive or sue for such part in the name of the indorser.

Collateral agreements.

77. No agreement between any parties to a negotiable instrument which is not expressed thereon, or which is collateral thereto, is binding upon any other holder thereof for valuable consideration, or upon any holder deriving title from a holder for valuable consideration.

Illustration.

A person who is a creditor of A signs, as acceptor, a bill of exchange in A's favour for 3,000 rupees. A being the holder indorses it for value to B, who is aware that the acceptor was a creditor of A. A's debt to the acceptor cannot be set off against B's claim on the bill.

Legal representative cannot by delivery only negotiate instrument indorsed by deceased.

78. The legal representative of a deceased person cannot negotiate by delivery a promissory note, bill of exchange or cheque payable to order and indorsed by the deceased but not delivered.

Instrument obtained by unlawful means or for illegal consideration.

79. When a negotiable instrument has been lost, or has been obtained from any maker, acceptor or holder thereof by unlawful means, or for an illegal consideration, no possessor or indorsee, who claims through the person who so obtained the instrument, is entitled to receive the amount due thereon from such maker, acceptor or holder, or from any party prior to such holder, unless such possessor or indorsee is, or some person through whom he claims was, a holder thereof in due course.

Instrument acquired after dishonour or when overdue.

80. The holder of a negotiable instrument, who has acquired it after dishonour, whether by non-acceptance or non-payment, with notice thereof, or after maturity, has only the rights thereon of his transferor:

Accommodation note or bill.

Provided that any person who, in good faith and for valuable consideration, becomes the holder, after maturity, of a promissory note or bill of exchange made, drawn or accepted without consideration for the purpose of enabling some party thereto to raise money thereon, may recover the amount of the note or bill from any prior party.

Illustration.

The acceptor of a bill of exchange, when he accepted it, deposited with the drawer certain goods as a collateral security for the payment of the bill, with power to the drawer to sell the goods and apply the proceeds in discharge of the bill if it were not paid at maturity. The bill not having been paid at maturity, the drawer sold the goods and retained the proceeds, but indorsed the bill to A. A's title is subject to the same objection as the drawer's title.

Instrument negotiable till payment or satisfaction.

81. A negotiable instrument may be negotiated (except by the maker, drawee or acceptor after maturity) until payment or satisfaction thereof by the maker, drawee or acceptor at or after maturity, but not after such payment or satisfaction.

CHAPTER V.

OF PRESENTMENT.

Presentment for acceptance.

82. A bill of exchange payable at or after sight must, if no time or place is specified therein for presentment, be presented to the drawee thereof for acceptance, if he can, after reasonable search, be found, by a person entitled to demand acceptance, within a reasonable time after it is drawn, and in business hours on a business day. In default of such presentment, no party thereto is liable thereon to the person making such default.

If the drawee cannot, after reasonable search, be found, the bill is dishonoured.

If the bill is directed to the drawee at a particular place, it must be presented at that place; and if at the due date for presentment he has absconded, the bill is dishonoured.

Presentment of promissory note for sight.

83. A promissory note, payable at a certain period after sight, must be presented to the maker thereof for sight, by a person entitled to demand payment, within a reasonable time after it is made and in business hours on a business day. In default of such presentment

no party thereto is liable thereon to the person making such default.

Drawee's time for deliberation.

84. The drawee of a bill of exchange presented to him for acceptance may retain the same until the end of twenty-four hours, or until the next post to the holder, whichever first happens, to consider whether he will accept it.

Explanation.—In calculating the twenty-four hours mentioned in this section, days which are not business days shall be excluded.

Presentment for payment.

85. Promissory notes, bills of exchange and cheques must be presented for payment to the maker, acceptor or drawee thereof respectively, by or on behalf of the holder as hereinafter provided. In default of such presentment, the other parties thereto are not liable thereon to such holder.

Exception.—No presentment is necessary of a promissory note payable on demand in order to charge the maker thereof.

Hours for presentment.

86. Presentment for payment must be made during the usual hours of business, and, if at a banker's, within banking hours.

Presentment for payment of inland instrument payable after date or sight.

87. An inland promissory note or bill of exchange, made payable at a specified period after date or sight thereof, must be presented for payment within three days after the end of such period.

Presentment for payment of inland promissory note payable by instalments.

88. An inland promissory note payable by instalments must be presented for payment within three days after the date fixed for payment of each instalment; and non-payment on such presentment has the same effect as non-payment of a note at maturity.

Presentment for payment of instrument payable at specified place and not elsewhere.

89. A promissory note, bill of exchange or cheque made, drawn or accepted payable at a specified place and not elsewhere must, in order to charge any party, thereto, be presented for payment at that place.

Instrument payable at specified place.

90. A promissory note or bill of exchange made drawn or accepted payable at a specified place must, in order to charge the maker or drawer thereof, be presented for payment at that place.

Presentment where no exclusive place specified.

91. A promissory note or bill of exchange, not made payable as in the last two preceding sections mentioned, must be presented for payment at one of the places specified (if any), or at the place of business (if any), or at the usual residence, of the maker, drawee or acceptor thereof, as the case may be.

Presentment when maker, &c, has no known place of business or residence.

92. If the maker, drawee or acceptor of a negotiable instrument has no known place of business or fixed residence, and no place is specified in the instrument for presentment for acceptance or payment, such presentment may be made to him in person wherever he can be found.

Presentment of cheque to charge drawer.

93. A cheque must, in order to charge the drawer, be presented at the bank upon which it is drawn within a reasonable time after it was first received from the drawer, or before the relation between the drawer and his banker has been altered to the prejudice of the drawer.

Presentment of cheque to charge any other person.

94. A cheque must, in order to charge any person except the drawer, be presented within a reasonable time after receipt thereof from such person.

Presentment of instrument payable on demand.

95. A negotiable instrument payable on demand must be presented for payment within a reasonable time after it is received by the holder.

Presentment by or to agent, representative of deceased, or assignee of insolvent.

96. Presentment for acceptance or payment may be made by or to the duly authorized agent of the drawee, maker or acceptor, as the case may be, or where he has died, to his legal representative, or where he has been declared an insolvent, to his assignee.

Posting instruments to be presented.

97. When the holder of a promissory note, bill of exchange or cheque, and the maker, acceptor or drawee reside in different places, the instrument may be forwarded by post for the purpose of being presented for payment. In such case, when there is a daily post, the instrument must be posted at some time not later than the last post on the day following that on which the holder has received such instrument; and the person receiving such instrument by the post must present it not later than the day following its receipt; where there is not a daily post, the instrument must be forwarded and presented within a reasonable time.

When presentment unnecessary.

98. No presentment for payment is necessary, and the instrument is dishonoured at the due date for presentment, in any of the following cases:—

(*a*) if the maker, drawee or acceptor closes his place of business,

or cannot after reasonable search be found,

or intentionally prevents the presentment of the instrument,

or access to him cannot be obtained during business hours;

(*b*) as against any party if, after maturity, with knowledge that the instrument has not been presented—

he makes a part payment on account of the amount due on the instrument,

or promises to pay the amount due thereon in whole or in part,

or otherwise waives his right to take advantage of any default in presentment for payment;

(*c*) as against the drawer, if the drawer could not suffer damage from the want of such presentment.

Liability of banker for negligently dealing with bill presented for acceptance.

99. When a bill of exchange, accepted payable at a specified bank, has been duly presented there for payment and dishonoured, if the banker so negligently keeps,

deals with or delivers back such bill as to cause loss to the holder, he must compensate the holder for such loss.

CHAPTER VI.

OF PAYMENT AND INTEREST.

To whom payment should be made.

100. Subject to the provisions of section 104, clause (*c*), payment of the amount due on a promissory note, bill of exchange or cheque must, in order to discharge the maker or acceptor, be made to the holder of the instrument.

Interest when rate specified.

101. When interest at a specified rate is expressly made payable on a promissory note or bill of exchange, interest shall be calculated at the rate specified, on the amount and from the date of the instrument, until tender or realization of the amount due thereon.

Interest when no rate specified.

102. When no rate of interest is specified in the instrument, interest on the amount thereof shall, except in cases provided for by the Code of Civil Procedure, section 532, be calculated at the rate of six per centum per annum, from the date at which the same ought to have been paid by the party charged, until tender or realization of the amount due thereon.

Explanation.—When the party charged is the indorser of an instrument dishonoured by non-payment, he is liable to pay interest only from the time that he receives notice of the dishonour.

Delivery of instrument on payment, or indemnity in case of loss.

103. Any person liable to pay, and called upon by the holder thereof to pay, the amount due on a promissory note, bill of exchange or cheque is before payment entitled to have it shown, and is on payment entitled to have it delivered up, to him; or, if the instrument is lost or cannot be produced, to be indemnified against any further claim thereon against him.

CHAPTER VII.

OF DISCHARGE FROM LIABILITY ON NOTES, BILLS AND CHEQUES.

Discharge from liability;

104. The maker, acceptor or indorser respectively of a negotiable instrument is discharged from liability thereon—

by cancellation;

(*a*) to a holder thereof cancelling such acceptor's or indorser's name with intent to discharge him, and to all parties claiming under such holder;

by release;

(*b*) to a holder thereof otherwise discharging such maker, acceptor or indorser, and to all parties deriving title under such holder after notice of such discharge;

by payment.

(*c*) to all parties thereto, if the instrument is payable to bearer, and such maker, acceptor or indorser pays in due course the amount due thereon.

Discharge by allowing drawee more than twenty-four hours to accept.

105. If the holder of a bill of exchange allows the drawee more than twenty-four hours to consider whether he will accept the same, all previous parties not consenting to such allowance are thereby discharged from liability to such holder.

When cheque not duly presented and drawer damaged thereby.

106. When a cheque has not been duly presented for payment, and the drawer thereof has thereby sustained loss or damage, he is discharged from liability to the holder making default in presentment.

Cheque payable to order.

107. Where a cheque, payable to order, purports to be indorsed by or on behalf of the payee, the drawee is discharged by payment in due course.

Parties not consenting discharged by conditional or limited acceptance.

108. If the holder of a bill of exchange acquiesces in a conditional acceptance, or one limited to part of the sum mentioned in the bill, or which substitutes a different place or time for payment, or which is not signed by all the drawees (not being partners), all previous parties whose consent is not obtained to such acceptance are discharged as against the holder and those claiming under him.

Alterations by stranger in note or bill.

109. Alterations made in a promissory note or bill of exchange by a person not a party to such note or bill have no effect upon the liability of a party who signed the instrument as maker or acceptor before such alterations were made.

Effect of material alteration.

110. Save as provided in sections 20, 32, 68 and 108, any material alteration of a negotiable instrument renders the same void as against any party thereto at the time, and not consenting to such alteration, unless such alteration was made in order to carry out the common intention of the original parties.

Explanation.—The following are material alterations within the meaning of this section, namely: an alteration of date, amount, or of time or place of payment; the insertion in the body of the instrument of words authorising the transfer thereof, or stating the value thereof to have been received on a particular account; the addition of a name as that of a maker or drawer; obliteration of, addition to, or alteration of, the crossing of a cheque.

Alteration by indorsee.

111. Save as last aforesaid, any such alteration as in the last preceding section mentioned, if made by an indorsee, discharges his indorser from all liability to him in respect of the instrument or the consideration thereof.

Acceptor or indorser bound notwithstanding previous alteration.

112. An acceptor or indorser of a negotiable instrument is bound by his acceptance or indorsement notwithstanding any previous alteration of the instrument.

Payment of instrument on which alteration is not apparent.

113. Where a promissory note, bill of exchange or cheque has been materially altered, but does not appear to have been so altered, or where a cheque has been crossed but does not appear to have been crossed, payment thereof by a person or banker liable to pay and paying the same according to the apparent tenor thereof at the time of payment and otherwise in due course, shall discharge such person or banker so paying from all liability thereon, and such payment shall not be questioned by reason of the instrument having been altered or the cheque crossed.

CHAPTER VIII.

OF NOTICE OF DISHONOUR.

Dishonour by non-acceptance.

114. A bill of exchange is said to be dishonoured by non-acceptance when the drawee, or one of several drawees not being partners, makes default in acceptance upon being duly required to accept the bill.

Dishonour by non-payment.

115. A promissory note, bill of exchange or cheque is said to be dishonoured by non-payment when the maker of the note, acceptor of the bill, or drawee of the cheque makes default in payment upon being duly required to pay the same.

By and to whom notice should be given.

116. When a promissory note, bill of exchange or cheque is dishonoured by non-acceptance or non-payment, the holder thereof, or some party thereto who remains liable thereon, must give notice that the instrument has been so dishonoured to all other parties whom the holder seeks to make severally liable thereon, and to some one of several parties whom he seeks to make jointly liable thereon.

Nothing in this section renders it necessary to give notice to the maker of the dishonoured promissory note, or the drawee or acceptor of the dishonoured bill of exchange or cheque.

Mode in which notice may be given.

117. Notice of dishonour may be given by or to a duly authorised agent of the person by or to whom it is required to be given, or, where he has died, to his legal representative, or, where he has been declared an insolvent, to his assignee; may be oral or written; may, if written, be sent by post; and may be in any form; but it must inform the party to whom it is given, either in express terms or by reasonable intendment, that the instrument has been dishonoured, and in what way, and that he will be held liable thereon; and it must be given within a reasonable time after dishonour, at the place of business, or (in case such party has no place of business) at the residence, of the party for whom it is intended.

If the notice is sent by post and miscarries, such miscarriage does not render the notice invalid.

Party receiving must transmit notice of dishonour.

118. Any party receiving notice of dishonour must, in order to charge any prior party, transmit it to such party within a reasonable time, unless such party otherwise receives due notice as provided by section 116.

Agent for presentment.

119. When the instrument is deposited with an agent for presentment, the agent is entitled to the same time to give notice to his principal as if he were the holder giving notice of dishonour, and the principal is entitled to a further like period to give notice of dishonour.

When party to whom notice given is dead.

120. When the party to whom notice of dishonour is despatched is dead, but the party despatching the notice is ignorant of his death, the notice is sufficient.

When notice of dishonour is unnecessary.

121. No notice of dishonour is necessary—

(*a*) when it is dispensed with by the party entitled thereto;

(*b*) in order to charge the drawer, when he has countermanded payment;

(*c*) when the party charged could not suffer damage from want of notice;

(*d*) when the party entitled to notice cannot after due search be found; or the party bound to give notice is, for any other reason, unable without any fault of his own to give it;

(*e*) to charge the drawers, when the acceptor is also a drawer;

(*f*) in the case of a promissory note which is not negotiable;

(*g*) when the party entitled to notice, knowing the facts, promises unconditionally to pay the amount due on the instrument.

CHAPTER IX.

OF NOTING AND PROTEST.

Noting.

122. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may cause such dishonour to be noted by a notary public upon the instrument or upon a paper attached thereto, or partly upon each.

Such note must be made within a reasonable time after dishonour, and must specify the date of dishonour, the reason, if any, assigned for such dishonour, or, if not expressly dishonoured, the reason why the holder treats the instrument as dishonoured, and the notary's charges.

Protest.

123. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may, within a reasonable time, cause such fact to be noted and certified by a notary public. Such certificate is called a protest and shall, in the absence of proof to the contrary, in a suit upon the instrument, be deemed evidence of the fact of dishonour.

Protest for better security.

When the acceptor of a bill of exchange has become insolvent, or his credit has been publicly impeached, before the maturity of the bill, the holder may, within a reasonable time, cause a notary public to demand better security of the acceptor, and on its being refused may, within a reasonable time, cause such facts to be noted and certified as aforesaid. Such certificate is called a protest for better security.

Contents of protest.

124. A protest under section 123 must contain—

(*a*) either the instrument itself, or a literal transcript of the instrument and of everything written or printed thereupon;

(*b*) the name of the person for whom and against whom the instrument has been protested;

(*c*) a statement that payment or acceptance, or better security, as the case may be, has been demanded of such person by the notary public; the terms of his answer, if any, or a statement that he gave no answer, or that he could not be found;

(*d*) when the note or bill has been dishonoured, the place and time of dishonour, and when better security has been refused, the place and time of refusal;

(*e*) the subscription of the notary public making the protest;

(*f*) in the event of an acceptance for honour or of a payment for honour, the name of the person by whom, of the person for whom, and the manner in which, such acceptance or payment was offered and effected.

Notice of protest.

125. When a promissory note or bill of exchange is required by law to be protested, notice of such protest must be given instead of notice of dishonour, in the same manner and subject to the same conditions; but the notice may be given by the notary public who makes the protest.

Protest for non-payment after dishonour by non-acceptance.

126. All bills of exchange drawn payable at some other place than the place mentioned as the residence of the drawee, and which are dishonoured by non-acceptance, may, without further presentment to the drawee, be protested for non-payment, in the place specified for payment, unless paid before maturity.

CHAPTER X.

OF REASONABLE TIME.

Reasonable time.

127. In determining what is a reasonable time for presentment for acceptance or payment, for giving notice of dishonour and for noting, regard shall be had to the nature of the instrument and the usual course of dealing with respect to similar instruments; and in calculating such time, days which are not business days shall be excluded.

Reasonable time for presentment.

128. Presentment is made within a reasonable time, within the meaning of sections 82, 93, 94 and 95, if it is made on the business day next after that on which the holder received the bill, negotiable instrument or cheque referred to, or when there is no more delay than is occasioned by the residence of the parties to the bill, negotiable instrument or cheque in different places.

Illustration.

A draws on B, resident at Calcutta, a bill of exchange in favour of C payable at sight, and sends it to C at Benares. C, the day after he receives it, indorses it to D, and despatches it to D at Calcutta. D, the day after he receives the bill, presents it for payment. The delay which has taken place in presenting the bill is not unreasonable.

Reasonable time for giving notice of dishonour.

129. If the holder and the party to whom notice of dishonour is given carry on business or live (as the case may be) in different places, such notice is given within a reasonable time if it is despatched by the next post or on the day next after the day of dishonour.

If the said parties carry on business or live in the same place, such notice is given within a reasonable time if it is despatched in time to reach its destination on the day next after the day of dishonour.

Reasonable time for transmitting such notice.

130. A party receiving notice of dishonour transmits the notice within a reasonable time if he transmits it within the same time after its receipt as he would have had to give notice if he had been the holder.

CHAPTER XI.

OF ACCEPTANCE AND PAYMENT FOR HONOUR.

Acceptance for honour.

131. When a bill of exchange has been noted or protested for non-acceptance or for better security, any person may, with the consent of the holder, by writing on the bill, accept the same for the honour of any party thereto.

Acceptance not specifying for whose honour it is made.

132. Where the acceptance does not express for whose honour it is made, it shall be deemed to be made for the honour of the drawer.

Liability of acceptor for honour.

133. An acceptor for honour binds himself to all parties subsequent to the party for whose honour he accepts to pay the amount of the bill if the drawee do not; and such party, and all prior parties, are liable in their respective capacities to compensate the acceptor for honour for all loss or damage sustained by him in consequence of such acceptance.

But an acceptor for honour is not liable to the holder of the bill unless it is presented, or (in case the address given by such acceptor on the bill is a place other than the place where the bill is made payable) forwarded for presentment, not later than the day next after the day of its maturity.

When acceptor for honour may be charged.

134. An acceptor for honour cannot be charged unless the bill has at its maturity been presented to the drawee for payment and has been dishonoured by him, and noted or protested for such dishonour.

Payment for honour.

135. When a bill of exchange has been noted or protested for non-payment, any person may pay the same for the honour of any party liable to pay the same, provided that the person so paying has previously declared before a notary public the party for whose honour he pays, and that such declaration has been recorded by such notary public.

Right of payer for honour.

136. Any person so paying, as in the last preceding section provided, is entitled to all the rights, in respect of the bill, of the holder at the time of such payment, and may recover from the party for whose honour he pays all sums so paid, with interest thereon and with all expenses properly incurred in making such payment.

CHAPTER XII.

OF COMPENSATION.

Rules as to compensation.

137. The compensation payable in case of dishonour of a promissory note, bill of exchange or cheque, by any party liable to the holder or any indorsee, shall (except in cases provided for by the Code of Civil Procedure, section 532) be determined by the following rules :—

(*a*) The holder is entitled to the amount due upon the instrument, together with the expenses properly incurred in presenting, noting and protesting it;

(*b*) When the person charged resides at a place different from that at which the instrument was payable, the holder is entitled to receive such sum at the current rate of exchange between the two places;

(*c*) An indorser who, being liable, has paid the amount due on the same is entitled to the amount so paid with interest at six per centum per annum from the date of payment until tender or realization thereof, together with all expenses caused by the dishonour and payment;

(*d*) When the person charged and the indorser reside at different places, the indorser is entitled to receive such sum at the current rate of exchange between the two places;

(*e*) The party entitled to compensation may draw a bill upon the party liable to compensate him, payable at sight or on demand, for the amount due to him together with all expenses properly incurred by him. Such bill must be accompanied by the instrument dishonoured and the protest thereof (if any). If such bill is dishonoured, the party dishonouring the same is liable to make compensation thereof in the same manner as in the case of the original bill.

CHAPTER XIII.

OF FOREIGN BILLS.

Drawee in case of need.

138. Where a drawee in case of need is named in a foreign bill of exchange, the bill is not dishonoured until dishonoured by such drawee.

Protest of foreign bills.

139. Foreign bills of exchange must be protested for dishonour when such protest is required by the law of the place where they are drawn.

CHAPTER XIV.

OF INTERNATIONAL LAW.

Law governing liability of maker, acceptor or indorser of foreign instrument.

140. In the absence of a contract to the contrary, the liability of the maker of a foreign promissory note, bill of exchange or cheque is regulated in all essential matters by the law of the place where he made the instrument: the liability of the acceptor, by the law of the place where he accepted the instrument: the liability of the indorser, by the law of the place where he indorsed the instrument.

Illustration.

A bill of exchange was drawn by A in California, where the rate of interest is 25 per cent., and accepted by B, payable in Washington, where the rate of interest is 6 per cent. The bill is endorsed in British India, and is dishonoured. An action on the bill is brought against B in British India. He is liable to pay interest at the rate of 6 per cent. only; but if A is charged as drawer, A is liable to pay interest at the rate of 25 per cent.

Law of place of payment governs dishonour.

141. Where a promissory note, bill of exchange or cheque is made payable in a different place from that in which it is made or indorsed, the law of the place where it is made payable determines what constitutes dishonour and what notice of dishonour is sufficient.

Illustration.

A bill of exchange drawn and indorsed in British India, but accepted payable in France, is dishonoured. The indorsee causes it to be protested for such dishonour, and gives notice thereof in accordance with the law of France, though not in accordance with the rules herein contained in respect of bills which are not foreign. The notice is sufficient.

Instrument made, &c., out of British India, but in accordance with its law.

142. If a negotiable instrument is made, drawn, accepted, or indorsed out of British India, but in accordance with the law of British India, the circumstance that any agreement evidenced by such instrument is invalid according to the law of the country wherein it was entered into does not invalidate any subsequent acceptance or endorsement made thereon in British India.

Presumption as to foreign law.

143. Until the contrary is proved, the law of any foreign country regarding promissory notes, bills of exchange and cheques shall be presumed to be the same as that of British India.

SCHEDULE.

No. and year.	Title.	Extent of repeal.
VI of 1840 ...	An Act for the amendment of the law concerning the negotiation of Bills of Exchange.	The whole.
V of 1866 ...	An Act to amend in certain respects the Commercial Law of British India.	Sections 11, 12 and 13.
I of 1872 ...	Indian Evidence Act	Section 117 so far as relates to bills of exchange.
XV of 1874 ..	Laws local extent ...	So much of the first Schedule as relates to Act VI of 1840 and to Act V of 1866, ss. 11, 12 and 13.

A. PHILLIPS,

Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 42.] SIMLA, SATURDAY, OCTOBER 20, 1877. [Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Mint Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

The Panjáb Courts Act, 1877.

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

The Stamp Bill, 1877.

The Madras District Judges Bill, 1877.

Preliminary Report of Select Committee and Negotiable Instruments Bill (No. II), 1877.

The North-Western Provinces Land-Revenue Act Amendment Bill, 1877.

Report of Select Committee and Indian Forest Bill (No. II), 1877.

SUPPLEMENT No. 42.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th October 1877.

No. 32.—Mr. Amir Ali made over charge of his office of Reporter for the Indian Law Reports in the High Court, Calcutta, before noon on the 25th September 1877.

No. 33.—Mr. T. A. Pearson received charge of the office of Officiating Reporter for the Indian Law Reports in the High Court, Calcutta, before noon on the 26th September 1877.

The 18th October 1877.

No. 34.—His Excellency the Viceroy and Governor General, under the authority vested in him by 24 & 25 Vic., Cap. 67, section 10, is pleased to nominate the Hon'ble D. Cowie to be an Additional Member of the Council of the Governor General of India for the purpose of making Laws and Regulations, with effect from the 13th instant.

A. PHILLIPS,

Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Simla, the 16th October 1877.

No. 861.—Mr. W. R. Benson is permitted to resign Her Majesty's Bengal Civil Service with effect from the 12th August last.

EXAMINATIONS.

The 19th October 1877.

No. 116.—Mr. R. M. Dane of the Bengal Civil Service, having obtained a certificate of high proficiency in Persian, has been presented with the authorized donation of Rs. 2,000.

MEDICAL.

The 13th October 1877.

No. 573.—The services of the undermentioned Second grade Assistant Surgeons are placed at the disposal of the Chief Commissioner of British Burma:—

Assistant Surgeon Nundo Coomar Mitter.
" Muhammad Sudrool Huq.

The 19th October 1877.

No. 580.—Third grade Assistant Surgeon Promotha Nath Mookerjee is dismissed from the service of Government with effect from the 8th ultimo.

ARTHUR HOWELL,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—CUSTOMS.

Simla, the 19th October 1877.

No. 141.—The Governor General in Council is pleased to declare that the exemption from export duty of all rice exported by sea and entered outwards for either of the French ports of Pondicherry and Karikal, or passing by land into any of the French Settlements situate on the line of coast within the Presidency of Fort St. George, which was accorded in Notification No. 19, dated the 19th January 1877, and extended to the 21st instant by Notification No. 331 of the 20th July last, shall continue in force for a further period of three months, *i. e.*, until the 21st January next inclusive.

FIBRES AND SILK.

The 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of Rheea, Ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile the demand for rheea continues and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council therefore considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Bhömeria nivea*.

4. A smaller reward not exceeding ten thousand rupees will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties and the fibre prepared from them must moreover always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces, in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*—

(1)—That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2)—That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars :—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens, through this Department.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 19th October 1877.

No. 169J.—In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), the Officiating Chief Commissioner of Ajmere and Mhairwarra is pleased, with the previous sanction of the Governor General in Council, to declare that the said Act is in force in the Scheduled District of Ajmere and Mhairwarra.

No. 171J.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act), the Officiating Chief Commissioner of Ajmere and Mhairwarra is pleased, with the previous sanction of the Governor General in Council, to extend the undermentioned Acts to the Scheduled District of Ajmere and Mhairwarra :—

Act XXVII of 1860 (An Act for facilitating the collection of debts on successions).
Act XX of 1863 (The Native Religious Endowments Act).
Act III of 1865 (The Carriers' Act).
Act XI of 1865 (The Mufassal Small Cause Courts Act), except those sections which have been repealed by Act X of 1877 (the Code of Civil Procedure) as specified in the first schedule annexed to that Act.
Act XXVII of 1871 (The Criminal Tribes Act).
Act XV of 1873 (The North-Western Provinces and Oudh Municipal Act).
Act XV of 1875 (The Punjab Laws Amendment Act—Rural Police), with the necessary verbal alteration for application to Ajmere and Mhairwarra instead of to the Punjab.
Act X of 1877 (The Code of Civil Procedure), except Sections 1 and 3, which are already in force in the said districts.

POLITICAL.

The 17th October 1877.

No. 2397P.—With reference to Notification No. 1518P., dated 27th June 1877, the recognition by the Government of India of the appointment of Mr. W. Kennedy as Vice-Consul for Denmark at Moulmein, has been confirmed by Her Majesty's Government.

No. 2399P.—With reference to Notification No. 1422P., dated 16th June 1877, the recognition by the Government of India of the appointment of Mr. Albert Restalic as Acting Consul for the Netherlands at Aden, during the absence of Mr. J. Salmon, has been confirmed by Her Majesty's Government.

REVENUE.

The 17th October 1877.

No. 99R.—His Excellency the Governor General in Council is pleased to extend the provisions of Sections 16, 17, 19 and 20 of Bombay Act IV of 1868 to the Hyderabad Assigned Districts.

GENERAL.

The 16th October 1877.

No. 2915G.—The services of Mr. H. H. Gahan, Assistant Engineer 2nd grade, are replaced at the disposal of the Public Works Department with effect from the date on which he may be relieved of his duties under the Dholepore State.

No. 2928G.—The appointment of Assistant Political Agent, Bussorah, having been included in the 3rd class of Political Assistants in the graded list of the Political Department, Mr. G. Lucas, Uncovenanted Assistant to the Resident, Persian Gulf, is appointed to officiate as Political Assistant 3rd Class, *vice* Mr. P. J. C. Robertson, Officiating as Political Agent 2nd Class at Muscat.

The 18th October 1877.

No. 2953G.—The following temporary appointments, with effect from the date of assuming charge, are made in the Mysore Commission :—

Captain E. P. Maltby, Assistant Commissioner 1st Class, to officiate as Deputy Inspector General of Police in Mysore.

Major C. S. Blair, Assistant Commissioner 2nd Class, to officiate as Assistant Commissioner 1st Class, *vice* Captain E. P. Maltby.

Captain H. M. S. Magrath, Assistant Commissioner 3rd Class, to officiate as Assistant Commissioner 2nd Class, *vice* Major C. S. Blair.

A. Srinivasaiengar, Assistant Commissioner 4th Class, to officiate as Assistant Commissioner 3rd Class, *vice* Captain H. M. S. Magrath.

The 19th October 1877.

No. 2970G.—Mr. C. U. Aitchison, C.S.I., L.L.D., Bengal Civil Service, Secretary to the Government of India in the Foreign Department, is granted subsidiary leave from 11th to 17th October 1877, inclusive.

T. H. THORNTON,

Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Simla, the 18th October 1877.

No. 3864.—The following appointments in this Department are published for general information :—

Mr. J. Westland, B.C.S., to be Inspector of Local Offices of Account.

Mr. C. R. C. Kiernander to be Deputy Accountant General, Central Provinces, and Deputy Commissioner of Paper Currency, Nagpur Circle, but to officiate as Deputy Accountant General, Bengal, during the absence on privilege leave of Babu Syama Charan Dé, or until further orders.

Mr. E. Rule to be Deputy Accountant General, British Burmah.

Mr. J. E. Cooke to be Deputy Accountant General, Madras.

Babu Syama Charan Dé to be Assistant Comptroller General.

Mr. E. W. Kellner to officiate as Assistant Comptroller General during the absence on privilege leave of Babu Syama Charan Dé, or until further orders.

Mr. T. H. Biggs to be Assistant to the Comptroller General, but to continue to officiate till further orders as Deputy Accountant General, Central Provinces, and Deputy Commissioner of Paper Currency, Nagpur Circle.

Mr. H. S. Groves, B. A., to be Assistant to the Accountant General, Punjab, but to continue to officiate as Assistant to the Accountant General, Madras.

Mr. F. J. Atkinson to be Assistant to the Deputy Accountant General, Central Provinces.

PENSIONS, GRATUITIES, &c.

The 18th October 1877.

No. 3912.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department :—

CIVIL PENSION CODE.

Chapter I.

Insert the following Note between "Chapter I" and Definitions :—

[NOTE.—No standing order not contained in this Code should be quoted or trusted in deciding or submitting for orders any question affecting Pensions. If any officer thinks that any order not embodied in this Code ought to be revived, he should refer the question through the proper channel to the Government of India. Without the special authority of the Government of India, no such order has any validity.]

Section 1 (*a*) (Page 1.)

Insert the following as a Note under this section :—

[NOTE.—The Chief Commissioner of the Andaman and Nicobar Islands is not a Local Government for the purposes of this Code.]

Section 59.

Insert the following as a Note under this section after Clause (c) on page 32 :—

[NOTE.—The Proviso under Section 60 applies to an officer invalided on account of incapacity for further service, which incapacity is due to old age or natural decay from advancing years. The attention of the examining medical officer should always be called to that Proviso in the case of an officer whose qualifying service begun after he attained the age of twenty-five years in order that he may adapt his certificate accordingly.]

Section 60 Proviso (Page 32.)

For the words "admissible as invalid pension or gratuity" substitute "admissible under this section."

Insert the words :—

"See Rule 5 under Section 95, page 52. A gratuity is intended to be less valuable than a pension, and must not be awarded if it is likely to impose upon the revenue a higher charge than would arise from a pension.

As a foot-note to the word "Gratuity" in each of the following sections :—

Section 50 (page 25).
" 52 (" 27).
" 53 (" 28), and
" 56 (" 29).

Section 95 (Page 52.)

Insert the following as Rule 5 under this section :—

5. Every applicant for a gratuity should appear before a commissioned medical officer or medical officer in charge of a civil station, and if the medical officer considers that the applicant has clearly not the normal prospects of life, he should so certify in a confidential report to the head of the office explaining briefly the grounds for his opinion. In such case the Local Government should grant, in lieu of the gratuity, a pension equal to that which the gratuity would purchase

according to the scale in Table A, Appendix E, for a person of the same age with normal prospects of life. But it is not intended that this rule should be employed indiscriminately, and the Government of India will be ready specially to consider any cases in which its strict operation would work serious hardship.

CIVIL LEAVE CODE.

Chapter I (Page 113.)

Insert the following Note between "Chapter I" and "Extent of application":—

[NOTE.—No standing order not contained in this Code should be quoted or trusted in deciding or submitting for orders any question affecting Leave. If any officer thinks that any order not embodied in this Code ought to be revived, he should refer the question through the proper channel to the Government of India. Without the special authority of the Government of India, no such order has any validity.]

Section 4 (*g*) (Page 118.)

Insert the following as a Note under this section:—

[NOTE.—The Chief Commissioner of the Andaman and Nicobar Islands is not a Local Government for the purposes of this Code.]

SUPPLEMENT F.

Section 1 (*b*) Exception (4) (Page 210.)

Add the following after the words "Ordnance establishment":—

"or a syce in charge of a Government stallion."

ACTING ALLOWANCE CODE.

Chapter I (Page 223.)

Insert the following Note between "Chapter I" and "Definitions and Explanations":—

[NOTE.—No standing order not contained in this Code should be quoted or trusted in deciding or submitting for orders any question affecting Acting allowances. If any officer thinks that any order not embodied in this Code ought to be revived, he should refer the question through the proper channel to the Government of India. Without the special authority of the Government of India, no such order has any validity.]

Section 1 (*a*) (Page 223.)

Insert the following as a Note under this section:—

[NOTE.—The Chief Commissioner of the Andaman and Nicobar Islands is not a Local Government for the purposes of this Code.]

Section 25.

Insert the following as Rule 4 on page 236:—

4. An officer in medical charge of a civil station is entitled under this section to an allowance of Rs. 100 a month for holding visiting charge of a second station.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 19th October 1877.

APPOINTMENTS AND PROMOTIONS.

No. 923.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant D'Arcy Wentworth Thuillier, 1st Battalion, 8th Foot, Officiating Squadron Officer, 17th Bengal Cavalry,—13th June 1876.

Lieutenant Walter Richard Pollock Hamilton, 70th Foot, Squadron Officer, (Queen's Own) Corps of Guides, Punjab Frontier Force,—25th August 1876.

No. 924.—BRIGADE STAFF—

Captain W. W. H. Scott, General List, Infantry, Squadron Commander, 11th (Prince of Wales' Own) Bengal Lancers, to be a Brigade Major on the establishment, *vice* Major R. Beadon, whose tour of staff service will expire on the 25th October 1877.

Captain G. A. White, 40th Foot, to be a Brigade Major on the establishment, *vice* Captain G. B. Wolseley, whose tour of staff service will expire on the 25th October 1877.

No. 925.—GARRISON INSTRUCTION STAFF IN INDIA—

Captain P. W. Watts, 1st Battalion, 18th Foot, Assistant Garrison Instructor, to be Garrison Instructor, *vice* Captain E.M. Larminie, R.E., resigned. Dated 27th September 1877.

Captain C. E. S. Parker, 73rd Foot, to be Assistant Garrison Instructor, *vice* Captain Watts, promoted. Dated 24th September 1877.

Captain H. F. Showers, Bengal Staff Corps, Wing Officer, 1st Punjab Infantry, Punjab Frontier Force, to be Assistant Garrison Instructor, *vice* Captain G. W. B. Collis, 1st Battalion, 6th Foot, resigned. Dated 21st September 1877.

No. 926.—MEDICAL DEPARTMENT—

The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 257, dated the 13th September 1877, are published for general information:—

1. The undermentioned candidates, having completed their course of instruction at the Army Medical School, and having been reported qualified, have been appointed Surgeons on the Bengal Establishment, their commissions as such bearing date the 31st March 1877:—

W. Owen.	D. Mullen.
W. Gillies.	E. L. Robinson.
D. M. Jack.	J. A. Nelis.
W. Conry.	W. B. Smyth.
G. F. Kellie.	A. M. Crofts.
J. G. Hancock.	J. Crofts.
D. Basu.	W. Coates.
A. W. Mackenzie.	J. Blood.
J. Mullane.	

2. They will be allowed to count as service for full pay pension the period of their residence at Netley, from the 31st March to the 6th August 1877, inclusive.

No. 927.—HYDERABAD CONTINGENT—

The following *provisional* promotion is sanctioned in the Ordnance Department of the Hyderabad Contingent :—

Sub-Conductor George Brady, attached to the Military Secretary's Office, Hyderabad Residency, to be Conductor, from 5th December 1876, *vice* Quartermaster T. Gannon, promoted.

NOTE.—The promotion of Staff Sergeant H. Smith to Sub-Conductor will be in room of Sub-Conductor Brady, and not as stated in G. G. O. No. 271 of 1877.

BENGAL ARMY REGULATIONS.

No. 928.—Clause 7 (Transfers) of paragraph 950, Bengal Army Regulations, is cancelled, and the following substituted :—

Transfers.—Men volunteering or transferred from one regiment or battery to another at their own request, if still serving with their old corps on the 1st October, will receive the bedding due to the old corps on that date, and this bedding they will take with them when joining their new corps.

Men, who join their new corps before the 1st October, will take with them the bedding already in their possession, and will receive the bedding issuable on or after that date to the new corps.

Soldiers of short service enlisted under the Army Enlistment Act of 1870, with more than two years to serve, will receive the bedding issuable to the regiment with which they are serving on the 1st October, and after joining their new corps, will be entitled to proportionate compensation for the period each article of bedding (in their possession when transferred) is required to last beyond the prescribed period of duration. The compensation will be payable annually in arrears, and subsequent issues will be regulated according to the bedding due to their new corps.

DRESS.

No. 929.—Officers of the Commissariat Department will, in future, wear the dress of the staff as laid down in pages 9 to 12 of the British Army Dress Regulations; but without pouch belt and telescope case. The saddle cloth will also be omitted from their horse furniture.

2. The Commissary General will wear the uniform and appointments of a Deputy Adjutant General; Deputy Commissaries General, those of Assistant Adjutants General; and Assistant and Deputy Assistant Commissaries General, those of a Deputy Assistant Adjutant General.

3. Sub-Assistant Commissaries General will also wear the uniform of a Deputy Assistant Adjutant General; the braid on the collar being, in their case, that laid down for a Captain holding the appointment.

4. All officers serving in the department will wear the collar badges of their *army* rank.

5. The uniform to be worn will be that of their substantive rank in the department.

6. The Hawke's pattern helmet with spike will replace the cocked hat and plume, and the departmental turban will be of alternate twisted folds of yellow and white. There will be no objection, however, to Commissariat Officers when attached to divisions or districts wearing turbans of the same colour and pattern as those of other staff officers serving within the command.

7. The staff plume will only be worn when in full dress.

EQUIPMENT TABLES.

No. 930.—With reference to G. G. O. No. 341, dated 24th March 1875, the following alterations will be made in the Equipment Tables for Native Infantry regiments :—

Names of Stores.			Period of service.	Data for calculating proportion.	REMARKS.
Page 2.	*Accoutrements.*				
Belts, leather, waist ...	Black N. I., native officers, complete.		5	1 per sword, gilt hilt, line regiments, staff sergeants.	
	Brown N. I., native officers, complete.		5	1 per sword, gilt hilt, line regiments, staff sergeants.	
	Buff N. I., native officers, complete.		8	1 per sword, gilt hilt, line regiments, staff sergeants.	
Frogs, leather	Black N. I., drummers ...		5	1 per drummer, bugler and musician.	
	Brown N. I. „ ...		5	1 ditto ditto.	
	Buff N. I. „ ...		8	1 ditto ditto.	
Knots, leather, sword ...	Black ...	N. I. rank and file, Bombay.	5	1 per sword, gilt hilt, line regiments, staff sergeants.	
		Native officers, staff sergeants and havildar major, Madras.	5		
	Brown N. I., staff sergeants, Bombay.		5		
	Buff N.I.	Staff sergeants, Bombay.	8		
		Officers, staff sergeants and havildar major, Madras.	8		

Names of Stores.	Period of service.	Data for calculating proportion.	REMARKS.
Page 3. *Accoutrements.*			
Lockets, union — Brass, native infantry, all ranks	12	1 per havildar, naick, sepoy, drummer, bugler and musician.	
Lockets, union — Gilt, staff sergeants, native infantry, Bombay.	12	1 per sword, gilt hilt, line regiments, staff sergeants.	In Bombay Presidency.
Slings, leather coat for native infantry. — Brown, Bombay ...	5	1 per havildar, naick, sepoy, drummer, bugler and musician.	Ditto.
Slings, leather coat for native infantry. — Buff, " ...	10		
Arms.			
Scabbards, sword, leather ... — Brass mounted. Havildars or drummers, N. P.	5	1 per drummer, bugler and musician.	
Scabbards, sword, leather ... — Gilt mounted, line regiments, staff sergeants.	6	1 per sword, gilt hilt, line regiments, staff sergeants.	On payment for native officers, Bengal and Bombay.
Page 4.			
Swords ... — Gilt hilt, line regiments, staff sergeants.	12	*Bengal Presidency.* 1 per native officer ..	On payment.
		Madras Presidency. 1 per native officer. 1 per staff sergeant. 1 per havildar major.	
		Bombay Presidency. 1 per native officer ... 1 per havildar major. 1 per quartermaster havildar. 1 per drill havildar. 1 per drum major. 1 per fife major.	On payment.
Swords ... — Iron hilt, havildars or drummers, N. P.	12	1 per drummer, bugler and musician.	
Pages 6 *and* 11. *Miscellaneous.*			
Bags, canvas, kit, for native troops, painted, Bombay.	...	1 per havildar, naick, sepoy, drummer, bugler and musician ...	In Bombay Presidency only.
Clubs, practice, wood ...	...	16 pairs per regiment ...	
Flags ... — Camp, 18″ × 18″	...	24 per regiment ...	
Flags ... — Saluting, 18″ × 18″, Bombay ...	...	1 per regiment ...	
Flags ... — Staff, wood — Camp 7′ 6″ ...	...	24 per regiment ..	Ditto.
Flags ... — Staff, wood — Saluting 9′ 10″ ...	...	1 per regiment ...	
Gymnasium and fencing stores ... — Guards, hand, for single sticks, land service.	...	80 per regiment ...	Ditto.
Gymnasium and fencing stores ... — Masks, wire-fencing, for foil practice.	...	20 per regiment ...	
Gymnasium and fencing stores ... — Sticks, fencing, male bamboo ...	...	400 per regiment ...	
Page 7.			
Musketry instruction stores ... — Straight edge, brass ...	...	1 per regiment.	
Page 10. *Tools, armourers.*			
Tools for fixing leathers in snap caps ...	...	1 per regiment ..	Supplied free.
Page 26. *Instruments.*			
Cases, drum, ticken side brass, C.P. ...	...	1 per side drum.	
Cords, drum, side brass, C.P. ...	...	1 ditto.	
Hoops drum — Cords, side brass, C.P. ..	...	2 ditto.	
Hoops drum — Flesh, side brass, C.P. ...	...	2 ditto.	
Slings, buff, side brass drums ...	...	1 ditto.	
Snares, catgut, side brass, C.P. ...	...	1 ditto.	
Sticks, drum, side brass, C.P. ...	...	1 ditto.	

NOTE.—Pace sticks,—1 per company to be supplied by Wing officers, and 4 by the Adjutant for instruction of recruits, to last 10 or 12 years.

FURLOUGH AND LEAVE.

No. 931.—The undermentioned officer is granted furlough to Europe, with the necessary subsidiary leave :—

Captain John Colledge, Bengal Staff Corps, Squadron Commander, 2nd Regiment, Central India Horse,—for two years; one year, two months and seven days on private affairs, under Rules IX and XV, and the remaining period on medical certificate under Rule XIV, Clause 2, of the Regulations of 1868.

No. 932.—With reference to G. G. O. No. 695 of 1877, Sub-Conductor J. Utting, Ordnance Commissariat Department, is granted an extension of leave of absence, on medical certificate, to the 21st November 1877.

No. 933.—REGULATIONS—

Under the authority of Her Majesty's Government, it is notified that in the case of officers of the old Indian cadres of Royal Artillery and of those officers of the 12 new Line Regiments of Cavalry and Infantry who are serving under Indian Pension Rules, the restriction now enforced by the Indian Pension Rules of deducting certain periods of leave or furlough from their service is removed, and that in the case of the officers above indicated all full pay service, past or future, will be permitted to count towards pension on retirement.

HONORS AND REWARDS.

No. 934.—GOOD SERVICE PENSIONS—

It is hereby announced that on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer a good service pension on the undermentioned officer, with effect from the 18th May 1877, in room of Lieutenant-General T. Tapp, C.B., deceased :—

Major-General SIR HENRY DALY, K.C B., *Bombay Staff Corps.*

Ensign ..	1st September 1840.
Lieutenant ...	18th June 1843.
Captain ...	25th December 1854.
Brevet-Major ...	19th January 1858.
Brevet Lieutenant-Colonel ...	20th July 1858.
Major ..	18th February 1861.
Brevet-Colonel ...	24th July 1864.
Lieutenant-Colonel	1st September 1866.
Major-General ...	4th January 1870.

Served with the Bombay column army of the Punjab in 1848-49; present at the siege and surrender of Mooltan, battle of Goojerat, pursuit and surrender of the Seikh army (medal and two clasps); commanded the 1st Punjab Cavalry at the passage of the Kohat Pass, and against the hill tribes in 1850-51-52; commanded the Corps of Guides at the siege of Delhi, 1857 (twice wounded and horse killed; Brevet-Major and C.B.); commanded Hodson's Horse at the siege of Lucknow, 1858 (Lieutenant-Colonel), and the brigade of Hodson's Horse throughout Sir Hope Grant's campaign in Oude, 1858-59, including the action at Nawabgunge, passages of the Goomtee, Gogra, &c. (medal and two clasps).

Was Commandant of Hodson's Horse from March 1858 to March 1860, and Commandant, Central India Horse from December 1861 to October 1871. Has been Agent to Governor General for Central India since October 1871.

No. 935.—ORDER OF BRITISH INDIA—

His Excellency the Governor General in Council is pleased to admit the undermentioned Native Officers to the 1st and 2nd classes, respectively, of the order of British India, under the operation of G. G. O. No. 2 of 1877, with effect from the dates specified :—

BENGAL.

To the 2nd class, with the title of "Bahadur."

Subadar Buckshee Khan, 2nd (Queen's Own) Regiment of Native (Light) Infantry,—1st January 1877.

Ressaldar Shaheb Zaman Khan, 18th Bengal Cavalry, *vice* pensioned Subadar Shaick Hoossain Bux, "Bahadur," deceased,—2nd May 1877.

Subadar Jatteram Kawar, 1st Goorkha Regiment (Light Infantry), *vice* pensioned Subadar Surnam Sing, "Bahadur," deceased,—1st July 1877.

Subadar Kalka Tewaree, 32nd (Punjab) Regiment of Native Infantry (Pioneers),—19th October 1877.

Subadar Wali Mahomed, 4th Sikh Infantry, Punjab Frontier Force,—19th October 1877.

Ressaldar Latif Khan, 1st Punjab Cavalry, Punjab Frontier Force,—19th October 1877.

MADRAS.

To the 1st class, with the title of "Sirdar Bahadur."

Subadar Major Naugiah, "Bahadur," 31st Regiment, Native Infantry, *vice* pensioned Subadar Major Shaik Moideen, "Sirdar Bahadur," deceased,—5th July 1877.

To the 2nd class, with the title of "Bahadur."

Subadar Narrainsawmy, 13th Regiment, Native Infantry, *vice* Subadar Major Naugiah, "Bahadur," promoted,—5th July 1877.

PENSIONS.

No. 936.—Puckalie Davia, of the 2nd Regiment of Sikh Infantry, is granted a pension of Rs. 3 per month, from the date of his discharge, payable in the Punjab circle.

No. 937.—In G. G. O. No. 48 of 1877, 1st Regiment, Central India Horse, opposite the names of Duffadar Mir Irshad Ali and Sowar Shekh Nujjuf Ali, under the head "Circle of payment," for "Punjab" read N. W. P.

RETIREMENTS.

No. 938.—In continuation of G. G. O. No. 887, dated the 1st October 1877, the undermentioned officer is permitted to retire from the service, from the date specified, under the provisions of G. G. O. No. 8 of the 1st January 1877 :—

No.	RANK AND NAME.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£ s. d.	£ s. d.	£ s. d.		
24	Lieutenant-Colonel Robert Stannus Graves.	Staff Corps	292 0 0	229 8 0	.....	19th October 1877.	England.

TRANSFER OF OFFICERS.

No. 939.—The services of Surgeon-Major J. C. Morice are replaced at the disposal of the Government of the Punjab, with effect from the expiration of his present leave.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Simla, the 12th October 1877.

No. 448.—The attention of Local Governments and Administrations and Heads of Departments in the Public Works Department is drawn for guidance to the Notification in the Military Department, No. 681, dated 28th July 1877, published at page 413 of the *Gazette of India* of 28th July, regarding barrack and hospital supplies.

The 13th October 1877.

No. 452.—Mr. W. Ogden, Accountant 3rd grade, Rajpootana State Railway, is transferred to the Office of the Accountant General, Public Works Department.

No. 453.—Baboo Bisheshur Nath is appointed Pay Master on the Punjab Northern State Railway with the rank of Assistant Examiner 3rd grade.

The 16th October 1877.

No. 454.—Sergeant A. MacDiarmid, Overseer 1st grade, Military Works Branch, is remanded to military duty.

No. 455.—Mr. C. D. Hawes, Accountant 3rd grade, Western Rajpootana State Railway, is permitted to resign his appointment with effect from the afternoon of the 20th September 1877.

No. 456T.—Under the provisions of Section 7 of Act I of 1876, the Governor General in Council is pleased to direct, with effect from the 1st November 1877, the substitution of the following rule in place of Rule 45 of the Inland Telegraph Rules and Rates published in the *Gazette of India,* No. 51 of the 21st December 1872 :—

Rule 45 (as revised). Should the addressee of a message have left the station to which it is addressed, it will, if returned unopened with definite instructions as to the new address, be re-transmitted without extra charge.

The 17th October 1877.

No. 457.—Mr. C. E. Hubbard, Accountant 3rd grade, in the Office of the Accountant General, Public Works Department, is granted privilege leave for two months, with effect from the 19th September 1877.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, OCTOBER 20, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 31st March 1877.

From the 14th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 7th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid *in advance*.

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E. J. DEAN,
Publisher, Gazette of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 9th October 1877.

No. 50.—Baboo Umbica Churn Chowdry, Assistant Engineer, 1st Grade, returned from two months' privilege leave granted him in Notification No. 39 of the 1st August 1877, on the afternoon of the 1st instant.

No. 51.—Mr. C. VonAhn, temporary Assistant Engineer, 1st Grade, transferred from the Northern Road to the Mhow Division, in Notification No. 46 of the 8th ultimo, left the former division on the forenoon of the 13th idem, and joined the latter on the afternoon of the 19th idem.

The 13th October 1877.

No. 52.—Baboo Kedarnath Mitter, Overseer, 2nd Grade, has been granted leave on medical certificate for sixteen days, with effect from the 25th ultimo.

A. CADELL, *Colonel, R.E.,*
Secy. to Agent, Govr. Genl., for Central India.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Mount Aboo, the 9th October 1877.

No. 2700 S.—Baboo Kali Churn Sen, Apprentice Overseer, appointed to Rajputana by the Government of India, Public Works Department, as per their Notification No. 418, dated 24th September 1877, is posted to Ajmere under the orders of the Superintendent of Works, Ajmere and Mhairwarra.

By Order,
A. G. CROMMELIN,
Secy. to Agent, Governor General, and Chief Commr., in the P. W. D., Rajputana.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 6th October 1877.

No. 91.—Mr. Eduljee Bymanjee Dustoor, Attaché, has been granted privilege leave for one month, with effect from such date as he may avail himself of it.

By Order,
G. H. TREVOR, *Captain,*
2nd Asstt. Resident.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATIONS.

Simla, the 8th October 1877.

The following revised Rules and Regulations, approved by the Government of India, for the Issue and Receipt of Survey and Philosophical Instruments, from the Calcutta Mathematical Instrument Department, are published for the general information and guidance of Public Officers.

RULES AND REGULATIONS.

The Calcutta Government Mathematical Instrument Department supplies new instruments, &c., and repairs, examines and adjusts, &c., old ones, on book debit, on the public service.

2. All applications for instruments on the public service must be submitted in following indent form. The specification of instruments and particular purposes for which required being made as full as possible.

Indent No. on the Calcutta Mathematical Instrument Depôt for instruments required for the use of dated 187 .

Description of Instruments.	Quantity or number in use or in store.	Quantity or number Indented for	Purpose for which required.	Average cost as per printed list.		How and where to be despatched.
				Rs.	A.	The address which should be affixed to the parcels or cases to be distinctly given in full. Abbreviations sometimes lead to mistakes.

I do hereby certify that the articles specified in this indent are indispensably necessary for the purposes set forth, according to the best of my knowledge and belief after the most careful examination.

Recommended.

Countersignature of approving authority.

Signature of Indenting Officer with designation of appointment in full.

3. All indents must be duly approved and countersigned by the heads of departments, or of the Government under which indenting officers may be serving, before they can be supplied, *viz* :—

Trigonometrical Surveys,	by Superintendent of the Survey
Topographical "	" " " "
Revenue "	" " " "
Settlement "	" Boards of Revenue.
Public Works Department	" Superintending Engineers or higher authorities.
Telegraph Department,	" Director General of Telegraphs.
Marine Department,	" Master Attendant.
Quarter Master General's Department,	" Quarter Master General of the Army.
All other Civil Officers or Military Officers holding Civil employs,	" Secretary to Governments under which serving, or Secretary to Board of Revenue.

and they should be addressed to the *Superintendent, Government Mathematical Instrument Department, No. 9, Park Street, Calcutta.*

4. The mode of transit, and address, or station to which the instruments are to be consigned, must invariably be specified on indents in the proper column. Indents should not be accompanied with forwarding letters, unless more explanation is necessary than can be given on the face of the indent.

5. All officers to whom instruments and other stores are issued on public service, have to account for them to the Accountant General to whom their accounts are rendered, in such manner as may be by him directed.

6. All instruments and component parts of instruments, when no longer required, should be at once returned to the Mathematical Instrument Department, *except when the officer in charge considers that their transit charges may nearly equal, or exceed, their actual value as material;* in which case, he should refer to the Superintendent, Mathematical Instrument Department, for instructions as to their disposal.

7. When instruments are considered unserviceable by any officer, a survey should be held on them by a committee of Government officers, whose report should be forwarded to the Superintendent, Mathematical Instrument Department, who will issue instructions as to which of the articles are to be

* Indent forms may be had on application being made to the Mathematical Instrument Office.

forwarded to the depôt, Calcutta, and which should be sold by public auction to the best advantage. The proceeds of all articles sold by auction must be deposited in the nearest treasury; and the treasury receipt, with auction account sale, should be forwarded to the Accountant General to whom the accounts of such articles are rendered.

8. When instruments are received for final deposit in store, a receipt will be granted for them by the Superintendent, Mathematical Instrument Department, to enable officers from whom received, to remove them from their debit, by forwarding their receipt to the Accountant General concerned, with half-yearly or other returns of stores submitted to him.

9. All Government instruments, &c., requiring repair, &c., should be forwarded with an official letter or repair indent. If no longer required and intended to be deposited in store, it should be specifically mentioned.

10. All instruments, &c., received from England and issued on book debit on the public service, will be charged at their invoice cost, *plus* charges incurred in landing, storing and examining and despatching them, &c.; or, when this cost cannot be ascertained, rate book prices will be charged. These are based on average rates.

11. Instruments made in the department will be charged at the actual cost, and those purchased locally for issue, at cost price, *plus* 10 per cent. for incidental charges.

12. Instruments, when they can be spared, are sometimes issued to officers and others on payment of the cost value, *plus* 20 per cent.; and instruments, the private property of officers, are repaired, if necessary, on like terms. In such cases the amount must be remitted to the Superintendent, Mathematical Instrument Department, before the instruments can be despatched from the Office of the Superintendent.

13. Instruments returned into store will be valued according to their condition.

14. It is particularly requested that sizes and sorts of instruments, length of scales, how divided, and purposes for which required, and generally any information which will guide this department in knowing, without further reference, the exact wants of the indenting officer, be put as far as possible on face of indent, instead of in covering letters.

15. The following list shows nomenclature of the various descriptions of instruments ordinarily kept in store of this department for issue on public service. This nomenclature, it is especially necessary, should be adopted in all indents.

16. To enable the indenting officer, as well as the officer who countersigns and finally passes an indent, to know the cost involved thereby, the average ordinary price of each description of instrument is also given in the annexed list. Indenting Officers must invariably enter the value of all instruments required by them in column of indent allotted to the purpose.

17. The supply should be regulated, not according to what an Officer would like to have, but by what is absolutely necessary.

CALCUTTA, *July 1877.*

R. V. RIDDELL, *Captain, R.E.,*
Offg. Supdt. M. I. D.

List of Instruments generally kept in store or manufactured at the Government Mathematical Instrument Department, Calcutta.

NAMES OF INSTRUMENTS.	Rate per	Average rates of issues.			REMARKS
			Rs.	A.	
Anemometers, Robinson's	Each	...	50	0	
" Whewhell's	"	...	250	0	
Apparatus for sub-soil or cholera observations ...	"	...	30	0	
Arithmometers	"	...	220	0	
Barometers, Aneroid	"	From Rs. 50 to	65	0	
" " pocket	"	" " 40 to	60	0	
" marine	"	...	65	0	
" mountain, Fortin's principle ...	"	..	80	0	
" " Newman's pattern ...	"	...	60	0	
" standard, Fortin's principle ...	"	...	120	0	
" " Mariotte or patent mercurial	"	...	125	0	
" " self-compensating .	"	.	100	0	
Bars, standard, steel, 6 feet	"	From Rs. 50 to	100	0	
Boards, drawing, deal	Square feet	.	1	0	Size to be stated on face of indents.
" " mahogany	"	...	2	0	
" " teak	"	...	1	8	
Callipers, gunners'	"	...	25	0	
Camera lucida	"	...	20	0	
Chains, measuring, 30 feet, with pins complete					
" " 50 " "	10 feet	From Re. 1 to	2	0	
" " 66 " "					
" " 100 " "					
Chronometers, box	Each	From Rs. 400 to	500	0	
" pocket	"	" " 300 to	400	0	
Circles, altitude and azimuth	"		1,000	0	
" astronomical	"	From Rs 1,000 to	3,000	0	
" reflecting	"	...	300	0	
" repeating	"	.	1,000	0	
Circumferentors	"	From Rs. 75 to	100	0	
Clinometers	"	" " 35 to	50	0	
Combs, acre, calculating electrum	"	" " 10 to	20	0	

NAMES OF INSTRUMENTS.	Rate per	Average rates of issue.			REMARKS.
			Rs.	A.	
Compasses, beam, bar, angular	Each	...	10	0	
" " " tubular	"	...	20	0	
" " wooden, of sorts and sizes, plain	Foot	...	5	0	
" " " with adjustment ..	"	...	8	0	
" bow pen	Each	...	2	8	
" " pencil	"	...	2	8	
" " dividers	"	...	2	8	
" " sets	"	...	9	0	
" drawing, common, brass	"	...	2	0	
" " " electrum ...	"	...	3	0	
" " hair, brass	"	...	4	8	
" " " electrum	"	...	6	0	
" " with pen and pencil legs, brass	"	From Rs. 5 to	8	0	
" " " " " electrum	"	" " 8 to	10	0	
" magnetic, pocket, watch pattern ...	"	" " 12 to	16	0	
" " " in wooden cases ...	"	" " 2 to	4	0	
" marine and azimuth	"	" " 20 to	40	0	
" Napier's	"	...	15	0	
" prismatic, card	Inch	...	14	0	Sizes to be stated on face of indents
" " silver ring	"	...	18	0	
" proportional, brass	Each	From Rs. 16 to	20	0	
" " electrum ...	"	" " 16 to	25	0	
" rectangular for plane-tables ...	Inch of needles	...	2	0	
" surveying, Bengali	Each	From Rs. 14 to	18	0	
" " English	"	" " 30 to	50	0	
" triangular	"	...	10	0	
Curves, French	"	.	1	0	
" Railway or circular	"	...	1	0	
" " set	Set	From Rs. 12 to	20	0	
Declinometers, with compasses	Each	" " 5 to	10	0	
Eidographs	"	" " 150 to	200	0	
Electrometers	...	...	...		
Field boards	Each	...	6	0	
Glasses, binocular	"	From Rs. 50 to	100	0	Sizes to be stated on face of indents.
" copying or tracing	Square foot	...	7	0	
Heliotropes	Inch	From Rs. 6 to	12	0	
Horizons, dark glass, plane	Each		30	0	
" mercurial	"	From Rs. 45 to	60	0	
Hour glass	"	" " 2 to	5	0	
Hydrometers, Sykes', with brass floats ...	"	...	50	0	
" " with glass .	"	...	55	0	
Hygrometers, Daniel's	"	...	35	0	
" Mason's	"	...	25	0	
" Regnault's	"	...	65	0	
Instruments, drawing, mathematical, brass, 1st sort	Box	...	50	0	
" " " " 2nd "	"	...	35	0	
" " " " 3rd "	"	...	15	0	
" " " electrum, 1st sort, with needle points	"	...	80	0	
" " " electrum, 1st sort, without needle points .	"	...	60	0	
" " " electrum, 2nd sort, without needle points ...	"	...	40	0	
" " " electrum, 3rd sort, without needle points ...	"	...	20	0	
" " " in fish skin cases	Case	From Rs. 8 to	10	0	
Lamps, argand or reverberatory	Each	...	100	0	
" bull's eye	"	From Rs. 5 to	10	0	
" reading	"	...	50	0	
" referring	"	...	6	0	
Lenses, reading	Inch	...	2	0	
Levelling instruments, dumpy, of sizes ...	"	...	14	0	Sizes to be stated on face of indents.
" " Y pattern	"	...	12	0	
" engineering, in metal case	"	...	1	8	
" " in wooden case ...	"	...	0	8	
" reflecting	Each	...	20	0	
" road	"	...	30	0	
Logs, Massey's patent	"	...	30	0	
Machines, map printing, Gastrell's pattern	"	...	60	0	
" " " Ordnance " ...	"	...	40	0	
Magnets, bar	Set	From Rs. 5 to	10	0	
" horse shoe	Each	" " 10 to	15	0	
Meters, current	"	...	50	0	
Mirrors, flashing	"	From Rs. 10 to	30	0	Sizes to be stated on face of indents.
Omnimeters	"	..	480	0	
Opisometers	"	...	3	0	
Ozonometers	"	...	15	0	
Pens, drawing, dotting, with wheels	"	From Rs. 4 to	5	0	
" " double or road	"	" " 3 to	4	0	
" " of sorts	"	" " 2 to	3	0	

NAMES OF INSTRUMENTS.	Rate per	Average rates of issues.	Rs. A.	REMARKS.
Pentagraphs, English	Foot	From Rs. 40 to	60 0	Sizes to be stated on face of indents.
" French	"	" " 100 to	130 0	
Perambulators, English pattern	Each	...	50 0	Description to be stated on face of indents.
" Everest's "	"	...	120 0	
" Madras "	"	...	100 0	
" Waugh's "	"	...	140 0	
Pins for maps, brass	100	From Rs. 4 to	6 0	
" " electrum	"	" " 6 to	8 0	
Plane-tables, deal wood, without stands, &c. ...	25 sq. in.	...	0 12	Sizes usually made are— 30″ × 24″ 24″ × 20″ 20″ × 16″
" mahogany, " " ...	"	...	1 8	
" teak, " " ...	"	...	1 0	
" Papier Maché	Each	...	70 0	
Planimeters, brass	"	...	30 0	
" electrum	"	...	40 0	
Pluviometers or rain gauges, country pattern ...	"	...	20 0	
" " Glaisher's ...	"	From Rs. 30 to	40 0	
" " Symon's ...	"	" " 8 to	10 0	
Pointers station, metal	"	" " 100 to	150 0	
" " wooden	"	" " 10 to	20 0	
Polymeters	"	...	100 0	
Prickers	"	...	1 0	
Protractors, metal, plain, circular, of sizes ...	Inch	From Rs. 2 to	3 0	Sizes to be stated on face of indents.
" " " semi-circular ...	"	" " 1-8 to	2 8	
" " with adjustment, circular ...	"	" " 8 to	10 0	
" " " " semi-circular...	"	" " 4 to	8 0	
" card, Ordnance pattern ...	Each	...	1 0	Sizes to be stated on face of indents.
" rectangular, ivory	Inch	...	0 12	
" " metal	"	From Re. 1 to	1 8	
Rods, measuring, wooden	Each	" Rs. 5 to	10 0	
Rules, carpenters' boxwood, 1 foot, 2 fold	"	...	1 0	
" " " 1 " 4 " ...	"	...	2 0	
" " " 2 feet 2 " ...	"	...	2 0	
" " " 2 " 4 " ...	"	...	3 0	
" flat, ebonite	Foot	From 12 as. to	1 0	
" " metal	"	" Rs. 4 to	6 0	
" " wooden	"	...	0 8	
" folding, ivory, 1 foot 2 fold	Each	...	8 0	
" " " 1 " 4 "	"	...	10 0	
" folding, ivory, 2 feet, 2 fold	Each	...	10 0	
" " " 2 " 4 "	"	...	12 0	
" parallel, bar, ivory	Inch	...	0 10	
" " " metal	Foot	...	5 0	
" " " wooden	"	From Rs. 1-8 to	3 0	
" " on rollers, ivory	"	...	12 0	
" " " metal	"	...	20 0	
" " " wooden	"	...	8 0	
" sight, for plane-tables	Each	...	6 0	
" straight edges, steel, of sizes	Foot	...	6 0	
Scales, acre, calculating, 4″ to 1 mile ...	Each	...	20 0	
" architects', boxwood	"	...	2 8	
" " ivory	"	...	5 0	
" Bengalee, card board	"	...	0 1	
" " metal	"	...	0 12	
" diagonal card board	"	...	0 2	
" " metal	Foot	From Rs. 2-8 to	15 0	
" " wooden	Each	...	3 0	
" engineering, card board	"	From 2 as. to	0 8	How divided to be stated on face of indent.
" " boxwood	"	...	2 8	
" " ivory	"	...	5 0	
" Gunter's, metal	"	From Rs. 15 to	20 0	
" " wooden	"	...	2 0	
" Marquois, metal	"	From Rs. 16 to	20 0	
" " wooden	"	...	10 0	
" metal, common, of sizes	"	From Re. 1 to	2 0	
" offsets, card board	"	...	0 1	
" " sets, ivory	Set	...	12 0	
" " " metal	"	...	6 0	
" " " wooden	"	...	3 0	
" " single, ivory	Each	...	2 0	
" " " metal	"	...	1 0	
" " " wooden	"	...	0 8	
" plotting, sets, ivory	Set	...	30 0	How divided to be stated on face of indent.
" " " metal	"	...	35 0	
" " " wooden	"	...	12 0	
" " single, ivory	Each	...	5 0	How divided to be stated on face of indent.
" " " metal	"	...	6 0	
" " " wooden	"	...	2 0	
" standard, common, metal	Foot	...	20 0	
" " " wooden	"	...	2 0	
" " diagonal, metal	"	From Rs. 20 to	25 0	
" " " wooden	"	...	3 0	
Sectors, ivory	Each	...	4 0	
" wooden	"	...	2 0	

NAMES OF INSTRUMENTS.	Rate per	Average rates of issues.	Rs.	A.	REMARKS.
Sextants, in cases of sizes	Inch	...	15	0	Sizes to be stated on face of indents.
" pocket	Each	From Rs. 50 to	60	0	
Squares, co-ordinate	"	...	30	0	
" optical	"	From Rs. 8 to	10	0	
" set, ebonite	"	...	1	8	Sizes of, and of angles to be stated on face of indent.
" " metal	"	From Rs. 1-8 to	2	8	
" " wooden	"	...	1	0	
Staves, levelling, common pattern	"	...	15	0	
" " G. T. Survey pattern ...	"	...	30	0	
" " Gravatt's	"	...	20	0	
" " Roorkee	"	...	20	0	
" " telescopic	"	...	25	0	
" offset or cross	"	...	6	0	
Sun dial	"	From Rs. 30 to	60	0	
Sympiesometers	"	" " 20 to	30	0	
T squares, metal, of sizes	Foot	" " 5 to	10	0	Sizes to be stated on face of indents.
" " wooden	"	" " 1-8 to	2	8	
Tapes, Chesterman's metallic, measuring 50' ..	Each	...	4	8	
" " " " 66' ...	"	...	5	0	
" " " " 100' ...	"	...	7	8	
Telescopes, astronomical	"	From Rs. 250 to	1,000	0	
" reconnoitring	"	" " 40 to	100	0	
" marine	"	" " 40 to	80	0	
Theodolites, Everest's, with vertical arc ...	Inch	" " 50 to	100	0	Sizes to be stated on face of indents.
" " without " " ...	"	" " 40 to	50	0	
" transit, with complete vertical circle ...	"	" " 60 to	80	0	
" " without " " " ...	"	" " 50 to	60	0	
Thermometers, boiling, with apparatus complete ...	Each	...	60	0	Sizes to be stated on face of indents, and how divided.
" chemical of sizes	"	...	6	0	
" common "	"	From Rs. 2 to	5	0	
" for solar radiation	"	...	12	0	
" for terrestrial radiation ...	"	...	12	0	
" maximum, common ...	"	...	12	0	
" " black bulb ...	"	...	12	0	
Thermometers, maximum, wet bulb	Each	...	12	0	Sizes to be stated on face of indent, and how divided.
" maximum and minimum on the same board	"	...	30	0	
" minimum	"	...	12	0	
" " black bulb	"	...	12	0	
" " wet "	"	...	12	0	
" standard $\frac{1}{2}$°	"	...	22	8	
" " $\frac{1}{3}$°	"		22	8	
" " in glass cases ...	"	...	22	8	
" spare, for Sykes' hydrometer ...	"	...	8	0	
" " " hypsometers ...	"	...	15	0	
Tide gauge	"	...	500	0	
Transit instrument	"	From Rs. 400 to	800	0	
Vane, sight, for referring lamp	"	...	5	0	
" wind, iron	"	From Rs. 40 to	80	0	
Watches, common, pinchbeck	"	" " 20 to	25	0	

BOOKS.	Rate per	Average rates of issues.	Rs.	A.	REMARKS.
Manual of Surveying for India	Each	...	16	0	
Nautical Almanacs	"	.	1	8	
Navigation, Norie's	"	...	10	0	
" Raper's	"	...	10	0	
Tables, auxiliary, for facilitating computations of a trigonometrical survey, Hennessey's ...	"	...	3	0	
" Glaisher's	"	...	1	8	
" logarithmic, Borda's	"	...	10	0	
" " Chambers'	"	...	1	8	
" " French	"	...	5	0	
" " Hutton's	"	...	10	0	
" " Law's	"	...	1	8	
" " Shortrede's, with sines, &c. ...	"	...	14	0	
" " " numbers ...	"	...	7	0	
" " Taylor's (numbers and sines, &c.)	"	...	30	0	
" lunary and horary, Thomson's ...	"	...	5	0	
" traverse, Boileau's	"	...	3	0	
" " Shortrede's	"	..	10	0	

List of Instruments, &c., referred to in paragraph 6, which, on becoming unserviceable (i.e., *not capable or worth being repaired, and of which the value as raw material would be less than the cost of carriage*) *should be sold on the spot.*

Boards, drawing.
Chains, measuring 30 feet.
" " 50 "
" " 66 "
" " 100 "
Compasses, beam, bar, angular.
" " " tubular.
" " wooden, of sorts and sizes, plain.

Compasses, beam, of sorts, with adjustments.
" bow pen.
" " pencil.
" drawing, common.
" " hair.
" " with pen and pencil legs.
" " for plane-tables, circular.
" magnetic, pocket, of sorts, in brass, wooden, and pewter cases.
" surveying, Bengali.
Curves, French.
Glasses, copying or tracing.
Hygrometers, Daniel's and Mason's.
Instruments, drawing, mathematical, brass, second sort.
" " in fish skin cases.
" " mathematical, electrum, second sort.
Kathetometers.
Lamps, bull's eye.
" referring.
Lenses, reading.
Pens, drawing, dotting.
" " double or road.
" " of sorts.
Pins, brass, for securing maps.
Plane-tables.
Pluviometers, or rain-gauges.
Pointers, station, wooden.
Protractors, brass, plain, circular.
" " " semi-circular.
" " with adjustment, circular.
" " " semi-circular.
" card board, ordnance pattern.
" paper.
" reconnoitring, ivory.
" rectangular, of sorts and sizes.
Rod, iron, 7 feet.
Rules, flat.
" parallel, bar.
" sight, for plane-tables.
Scales, brass, Bengali.
" " common, 6 inch.
" card board, engineering.
" Gunter's, brass.
" " wooden.
" of sorts and sizes, Marquois.
" " " offsets.
" " " plotting, sets.
" " " " single ones.
" paper, Bengali.
" standard, common, brass.
" " " wooden.
" " diagonal, brass.
" " " wooden.
Staves, levelling, Gravatt's pattern.
" " Roorkee "
" " Sopwith's "
" " offset or cross.
" station.
Sympiesometer.
T square, steel.
" wooden.
Tape measuring 25 feet.
" " 50 "
" " 66 "
" " 100 "
Thermometers, boiling.
" chemical.
" common.
" maximum.
" " black bulb.
" " in glass, for solar radiation.
" minimum.
" " black bulb.
" standard.
" spare, for Sikes' hydrometer.
Vane, sight, for referring lamps.
" wind.
Books of all kinds.

The 13th October 1877.

With reference to Notification, dated the 9th August last, Mr. J. A. Vanderputt, Surveyor, 2nd Grade, rejoined his appointment on the 1st instant.

One month and fifteen days' further leave, on medical certificate, under Section 3, Supplement F, of the Civil Leave Code, from the forenoon of the 6th October 1877, is granted to Mr. Vanderputt.

With reference to Notification, dated the 23rd August last, the one month's privilege leave granted to Major W. F. Badgley, Officiating Deputy Superintendent, in charge No. 6, Khasia and Garo Hills Topographical Survey, is cancelled.

H. L. THUILLIER, *Colonel, R.A.,*
Surveyor General of India.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATIONS.

Mussooree, the 10th October 1877.

No. 28.—Mr. R. F. Warwick, Assistant Surveyor, 4th Grade, is granted leave for two months, on medical certificate, with effect from to-day's date, under Section 3, Supplement F, of the Civil Leave Code.

The 12th October 1877.

No. 29.—Mr. Irvin Pocock, Assistant Surveyor, 3rd Grade, is granted one month and fifteen days' privilege leave, under Section 12, Supplement F, of the Civil Leave Code, with effect from 1st instant.

J. T. WALKER, *Colonel, R.E.,*
Supdt., G. T. Survey of India.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 11th October 1877.

No. 100.—With approval of the Government of India, Public Works Department, Mr. R. J. Bailey, Temporary Assistant Engineer, 1st Grade, is appointed to officiate as Executive Engineer, Agra Division, Military Works, during the absence of Lieutenant S. C. Turner, on privilege leave.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Oudh Division of Superintendence.

Lucknow, the 13th October 1877.

No. 72.—With reference to Government of India, Public Works Department, Notification No. 437, dated 5th October 1877, the undermentioned Engineers reported their departure to Madras and Mysore for temporary employment on Famine Relief Works, on the dates noted against them :—

To Madras.

Mr. J. Purdie, Assistant Engineer, 2nd Grade, attached to the Lucknow Division, Military Works, on the 18th September 1877.

Mr. J. C. Wyatt, Assistant Engineer, 2nd Grade, attached to the Lucknow Division, Military Works, on the 15th September 1877.

To Mysore.

Mr. G. W. Dodsworth, Temporary Executive Engineer, 2nd Grade, attached to the Dinapore Division, Military Works, on the evening of the 26th September 1877.

Major D. C. Walker, R.E., Executive Engineer, 2nd Grade, Puchmarhi Division, Military Works, on the evening of the 24th September 1877.

Mr. T. H. Jewett, Temporary Assistant Engineer, 1st Grade, attached to the Saugor Division, Military Works, on the afternoon of the 5th October 1877.

Mr. A. Penny, Temporary Executive Engineer, 1st Grade, Saugor Division, Military Works, on the 6th October 1877.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Divn., Mily. Works.

Rawul Pindi Division.

Rawul Pindi, the 11th October 1877.

No. 2380.—Lieutenant A. Hildebrand, R.E., Assistant Engineer, 2nd Grade, Peshawur Water Works Division, Military Works, returned on the 5th October 1877, from the three months' privilege leave granted him per Gazette Notification No. 2239, dated 27th September 1877.

No. 2381.—With reference to Public Works Department Notification No. 437, dated 5th October 1877, the under-mentioned Officers of the Engineer Establishment, attached to the Peshawur Division, Military Works, were relieved of their duties in the above division, and reported their departure to Madras, on the dates specified against their respective names, *viz.*—

Mr. J. G. Fox, Assistant Engineer, 2nd Grade—25th September 1877.

Mr. F. Morse, Assistant Engineer, 2nd Grade—4th October 1877.

J. H. CROWDY, *Capt., R.E.,*
In charge of Supdg. Engr.'s Office,
Rawul Pindi Divn., Mily. Works.

Sirhind Division of Superintendence.

Umballa, the 12th October 1877.

No. 24.—With reference to this Office Notification No. 23 of the 15th September 1877, Lálá Rájá Lál, Overseer, returned from two months' privilege leave and joined the Jullundur Division, Military Works, on the forenoon of the 1st current.

No. 25.—Under Supplement F, Section 3, of Civil Leave Code, Mohamed Unwar, Overseer, 1st Grade, attached to the Jullundur Division, Military Works, is granted fifteen months' sick leave, from the afternoon of the 4th current, the date on which he availed himself of the same.

WILLIAM B. HOLMES, *Major, R.E.,*
Supdg. Engr., Sirhind Divn., Mily. Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Simla, the 15th October 1877.

No. 24.—Mr. B. W. Blood, Executive Engineer, 4th Grade, Rajputana State Railway, has

been granted by Her Majesty's Secretary of State eleven months' furlough, in extension of that granted to him in Director of State Railways' Notification No. 35 of the 20th February 1877.

No. 25.—Mr. J. S. Brown, Assistant Engineer, 2nd Grade, Rajputana Railway, passed the Departmental Standard Examination in Hindustani, on the 21st August 1877.

W. C. FURNIVALL,
Offg. Director of State Railways.

Western System.

The 8th October 1877.

No. 34.—With reference to Public Works Department Notification No. 291, dated the 14th June 1877, Mr. J. M. Campion, Executive Engineer, 4th Grade, (temporary rank) made over, and Mr. James Conder, Executive Engineer, 3rd Grade, received, charge of the office of Assistant Director of State Railways, Western System, on the forenoon of the 3rd instant.

No. 35.—With reference to this Office Notification No. 34 of today's date, Mr. J. M. Campion, Executive Engineer, 4th Grade, (temporary rank) is transferred to the Punjab Northern State Railway, with effect from the forenoon of the 3rd instant.

No. 36.—The furlough on medical certificate, for three months, in India, granted to Mr. M. S. Dooley, Executive Engineer, 4th Grade, Punjab Northern State Railway, under Section 12 of the Civil Leave Code, in Engineer-in-Chief's Notification No. 85 of the 8th ultimo, with effect from the afternoon of the 30th July 1877, is confirmed.

ALEX. GRANT,
Director of State Railways, officiating in the Western System.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 26th September 1877.

No. 217.—With reference to Director, Western System of State Railways' Notification No. 33, dated 27th September 1877, Messrs. T. W. Daly, and B. B. Opadhya, Overseers, 2nd and 3rd Grade, respectively, reported their arrivals at Mooltan on the forenoon of the 13th instant, and are posted to the Mooltan District.

The 1st October 1877.

No. 218.—Mr. G. Wood, Accountant, 4th Grade, Central Office of Accounts, is granted privilege leave for two months, with effect from this date.

The 3rd October 1877.

No. 219.—With reference to Director, Western System of State Railways' Notification No. 33 of 27th September 1877, Baboo Meran Bux, Overseer, 3rd Grade, reported his arrival at Mooltan on the forenoon of this date, and is posted to the Mooltan District.

The 5th October 1877.

No. 220.—Mr. D. McFarran, Temporary Supervisor, 1st Grade, is granted privilege leave for two months, with effect from the 15th instant, or such subsequent date as he may be permitted to avail himself of it.

The 11th October 1877.

No. 222.—The following postings and transfers have been made by Superintending Engineers :—

Mr. T. W. Daly, Overseer, 2nd Grade, and Baboo B. B. Opadhya, Overseer, 3rd Grade, to the Sutlej Bridge Division.

Mr. J. Tait, Assistant Engineer, 2nd Grade, to the Sutlej Bridge Division.

* * * * * *

Baboo Jeeraj Singh, Overseer, 2nd Grade, to the Larkana Division.

Mr. J. R. Scott, Assistant Engineer, 1st Grade, from the Larkana to the Ghotki Division.

Mr. E. F. Jacob, Assistant Engineer, 2nd Grade, from the Office of Superintending Engineer, Lower Scinde District, to the Kotri Division.

Mr. J. C. Jowett, Assistant Engineer, 1st Grade, from the Mehur to the Kotri Division.

Mr. J. R. Ives, Sub-Engineer, 1st Grade, to the Mehur Division.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawal Pindi, the 12th October 1877.

No. 98.—With reference to Director of State Railways', Western System, Notification No. 35, dated the 8th October 1877, Mr. J. M. Campion, Executive Engineer, 4th Grade (temporary rank), reported his arrival at Rawalpindi on the forenoon of 5th October 1877, and joined the Office of Engineer-in-Chief on the same date.

No. 99.—Keshub Chunder Chatterjee, Supervisor, 2nd Grade, Ravi Division, returned to duty on the forenoon of 30th July 1877, from the privilege leave granted to him by Notification No. 59, dated 12th May 1877. This cancels Notification No. 83, dated 18th August 1877.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 10th October 1877.

No. 51.—With reference to Government of India Notification No. 436, dated the 4th instant, Corporal W. J. Otterson and Gunner W. Martin, Overseers, 1st Grade, left Agra for Bangalore on the morning of the 22nd September 1877.

G. F. MATHEW,
for Manager.

SINDIA STATE RAILWAY.

NOTIFICATION.

Agra, the 10th October 1877.

No. 23.—Mr. D. A. Duns, Assistant Engineer, 1st Grade (temporary rank), returned from the Examination leave granted to him in this Office Notification No. 12 of 23rd July 1877, on the afternoon of the 8th instant.

HORACE BELL,
Engineer-in-Chief.

ACCOUNTANT GENERAL'S OFFICE.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

No. 441.—*Statement of the Monthly Accounts of the several Branches of the Public Works Department received in the Office of the Accountant-General, Public Works Department, up to the 1st October 1877.*

PUBLIC WORKS (BUILDINGS AND ROADS BRANCH AND MILITARY WORKS BRANCH) AND TELEGRAPH.

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Rajpootana ...	July 1877	Sept. 17, 1877
2	Punjab ...	Ditto ...	Do. 22, "
3	Port Blair ...	Ditto ...	Do. 24, "
4	Oudh ...	Ditto ...	Do. 25, "
5	Central India ...	Ditto ...	Do. 26, "
6	Coorg ...	Ditto ...	Do. 27, "
7	Grand Trunk Road, Lahore to Jhelum.	Ditto ...	Do. 27, "
8	Berars (Assigned Districts.)	Ditto ...	Do. 27, "
9	Hyderabad Imperial	Ditto ...	Do. 28, "
10	Mysore ...	Ditto ...	Do. 28, "
11	Bombay ...	Ditto ...	Oct. 1, "
12	North-Western Provinces.	Ditto ...	Do. 1, "
13	Buildings under Quetta Agency.	June 1877	Aug. 13, "
14	Assam ...	Ditto ...	Do. 15, "
15	Bengal ...	Ditto ...	Sept. 15, "
16	Central Provinces	Ditto ...	Do. 13, "
17	Simla Imperial Circle.	Ditto ...	Do. 14, "
18	British Burma ...	Ditto ...	Do. 17, "
19	Indo-European Telegraph.	Ditto ...	Do. 17, "
20	Madras ...	Ditto ...	Do. 19, "
21	Indian Telegraph Department.	Ditto ...	Do. 21, "
22	Military Works ...	May 1877	Do. 20, "

IRRIGATION.

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Rajpootana ...	July 1877	Sept. 13, 1877
2	Bengal ...	Ditto ...	Do. 28, "
3	Mysore ...	Ditto ...	Do. 28, "
4	Bombay ...	Ditto ...	Oct. 1, "
5	North-Western Provinces.	Ditto ...	Do. 1, "
6	British Burma ...	June 1877	Aug. 30, "
7	Punjab ...	Ditto ...	Sept. 18, "
8	Madras ...	Ditto ..	Do. 19, "

GUARANTEED RAILWAYS.

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Punjab ...	July 1877	Sept. 22, 1877
2	Oudh ...	Ditto ...	Oct. 1, "
3	Bombay ...	June 1877	Aug. 31, "
4	Bengal ...	Ditto ...	Sept. 8, "
5	Madras ...	Ditto ..	Do. 19, "

STATE RAILWAYS (CAPITAL).

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Tirhoot Surveys ...	July 1877	Sept. 3, 1877
2	Store-keeper, State Railways.	Ditto ...	Do. 10, "
3	Hubli and Karwar	Ditto ...	Do. 19, "
4	Tirhoot ...	Ditto ...	Do. 20, "
5	Punjab Northern	Ditto ...	Do. 24, "
6	Northern Bengal ...	Ditto ...	Do. 24, "
7	Sindia ...	Ditto ...	Do. 24, "
8	Western Rajpootana	Ditto ..	Do. 24, "
9	Calcutta and South-Eastern.	Ditto ...	Do. 24, "
10	Nagpur and Chhattisgurh.	Ditto ...	Do. 25, "
11	Neemuch ...	Ditto ...	Do. 26, "
12	Assam Extension	Ditto ...	Do. 26, "
13	Nulhattee ...	Ditto ...	Do. 26, "
14	Rajpootana ...	Ditto ...	Do. 27, "
15	Wurdah Valley	Ditto ...	Do. 27, "
16	Seebsagur Coal Line.	Ditto ...	Do. 27, "
17	Nizam's ...	Ditto ...	Do. 28, "
18	Rangoon and Sittang Valley.	Ditto ...	Do. 29, "
19	Holkar ...	Ditto ...	Oct. 1, "
20	Bellary and Hubli	Ditto ...	Do. 1, "
21	Dhond and Munmar	Ditto ..	Do. 1, "
22	Indus Valley ...	June 1877	Aug. 24, "
23	Rangoon and Irrawaddy Valley.	Ditto ...	Sept. 8, "

STATE RAILWAYS (REVENUE).

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Wurdah Valley ...	July 1877	Sept. 20, 1877
2	Tirhoot ...	Ditto ...	Do. 20, "
3	Calcutta and South-Eastern.	Ditto ...	Do. 24, "
4	Nulhatee ...	Ditto ...	Do. 26, "
5	Rajpootana ...	Ditto ...	Do. 27, "
6	Nizam's ...	Ditto ...	Do. 28, "
7	Khamgaon ...	June 1877	Aug. 20, "
8	Punjab Northern	Ditto ..	Sept. 7, "
9	Holkar ...	Ditto ...	Do. 17, "
10	Neemuch ...	Ditto ...	Do. 18, "

J. J. McLEOD INNES, *Lieut.-Colonel,*
Accountant-General, P. W. Dept.

The 5th October 1877.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Madras Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
154	... B 52—21787 ...	10	... K. Venkata Row, Sathoor.
155	... B 43—03235 ...	50	.. Mr. J. Lalor, Pakala.
156	... B 50—96660 ...	100	... Mr. H. F. Peters, Amutty.
	B 58—16357 ...	100	...
157	... B 40—95949 ...	5	... M. Appathoray Naik, Madras.
158	... B 50—46899 ...	100	... S. Condiah Chetty, Bellary.
	" —80948 ...	100	...
	B 58—01531 ...	100	...
	" —34221 ...	100	...
159	... B 52—96017 ...	10	... A. M. Varatha Chariar, Adoni.
160	... B 55—07336 ...	50	... Sergeant W. MacCormac, P. W. D., Bangalore.
161	... B 52—83749 ...	10	... T. Anantasawmi Row, Bangalore.
162	... B 53—09206 ...	10	... P. Streenevassa Charry, Salem.
44	... B 54—14054 } wrongly joined.	20	... M. Venkatasawmy Naidu, Madras.
	" —14052 }		

FORT ST. GEORGE,—Acctt. Genl.'s Office,
The 8th October 1877.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
W74	M 22—15843	20	Mr. F. Rayalo, Clerk, Comptoir d'Escompte de Paris, Bombay.
	„ —42342	20	
	M 29—91047	10	
	M 30—52905	10	
W75	M 33—01393	20	Wáman Sadásive, No. 4, Kakudwady, Bombay.
W76	M 23—91221	50	Mr. P. Butler, Messrs. Grindlay, Groom & Co., Bombay.
	„ —91222	50	
	„ —91223	50	
	„ —91224	50	
	„ —91225	50	
	„ —91226	50	
	„ —91227	50	
	„ —91228	50	

NOTES PARTIALLY LOST OR DESTROYED.

1877.		Rs.	
H154	M 29—91127	10	Bai Diváli, Gopipura, Surat.
H155	M 27—18183	10	Khimjee Jeevráj, Tellicherry.
M97	M 22—30146 } wrongly joined „ —30145 }	20	Nusserwanjee Hormusjee, Messrs. Macdonal & Co., Bombay.
	M 21—40335 } ditto „ —40334 }	10	
	M 4—96706 } ditto „ —96705 }	5	

BOMBAY,—Paper Currency Dept.; *The 15th October 1877.*

W. WELLS,
Assistant Commissioner.

Lahore Circle.

NOTES PARTIALLY LOST OR DESTROYED

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
30	E 13—14196 } „ —14197 }	100	Dr. J. Hendley, through the Manager, Agra Bank, Ld., Lahore.
111	E 8—10120	5	Ram Nath, Draftsman, Engineer-in-Chief's Office, Rawul Pindee.
	„ —11533	5	

LAHORE.—Paper Currency Office; *The 12th October 1877.*

W. T. PIERCY,
Asstt. to Acott. Genl., in charge of Currency Office.

Nagpur Circle.

MISMATCHED NOTE.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
6	F 8—52150 } „ —52151 }	20	Seetaram Vinayek, Book-seller, Nagpur.

NAGPUR,—Paper Currency Office; *The 11th October 1877.*

C. G. VANSITTART,
for *Depy. Commissioner of Paper Currency.*

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 „	@	„	2	12	0	„
23 „	@	„	2	14	0	„
24 „	@	„	3	0	0	„

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 „	@	„	2	4	0	„
under 7 „	@	„	2	0	0	„

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER.

Assistant Conservator of Forests.

The 1st June 1877.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 19th October 1877.

Mails for Akyab and Kyouk Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 21st October 1877, at 7 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Himalaya*, will be closed at the General Post Office on Sunday, the 21st October 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate Ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Monday, the 22nd October 1877, at 7 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 22nd October 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate Ports, for transmission per Steamer , will be closed at the General Post Office on Wednesday, the 24th October 1877, at 7 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 26th October 1877. (Mails for Mauritius can be forwarded by this opportunity.)

2. Book-post and pattern packets must be posted on the 25th October 1877.

N. B.—The Letter Box will close at 7 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 7-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 8 P. M.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales, and Victoria, *viâ* Torres Straits (letters, &c., for the latter Colony must be specially superscribed), for transmission per steamer from Bombay, will be closed at the General Post Office on Saturday, the 27th October 1877, at 7 P. M.

W. ALPIN,
Offg. Post Master of Calcutta.

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Hydrographic Notices.

Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876. *Price, Annas 4.*

Mergui Archipelago. By Commander A. D. Taylor, I.N., 1876. *Price, Annas 4.*

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„ 6. Out of print.
„ 7. Light at Port Berberah, Gulf of Aden.
„ 8. Rock off Hingie Island, Bassein River.
„ 9. Rock off Pegu coast.
„ 10. Coral Patch near Sultan Shoal, Singapore Strait.
„ 11. Out of print.
„ 12. Position of Cochin Light-house.
„ 13. Position of Raleigh Rock, and additional beacons, Bombay.
„ 14. Buoy, marking Gindurah Rock, Galle.
„ 15. Alteration in Manora Point light, Karachi; and discovery of a bank near Towak Island, Red Sea.
„ 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
„ 17. Alteration in position of "intermediate" light-ship, entrance to River Hooghly.
„ 18. Destruction of the Krishna Shoal light-house.
„ 19. Correction of position of Santipilly light-house in Admiralty Charts.
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Advertisements and Notices by Private Individuals and Corporations.

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Lost or Stolen

The Government Promissory Notes No. 008595 of 1835-36 for Rs. 1,000, and No. 019183 of 1854-55 for Rs. 500, respectively, of the 4 per cent. loan, originally standing in the name of Premchand Bose, since deceased, the proprietor, by whom it was never endorsed to any other person. Payment of the above Notes and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favor of Sham Chand Bose, the administrator to the estate of the said Premchand Bose.

NOBIN CHAND BURAL,
Attorney for Sham Chand Bose.

No. 10, Old Post Office Street.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 17th October 1877, and is hereby promulgated for general information :—

ACT No. XVII OF 1877.

THE PANJA'B COURTS' ACT, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of Acts.
3. Interpretation-clause.

CHAPTER II.

OF THE CONSTITUTION OF THE COURTS.

4. Grades of Courts.
5. Constitution of Chief Court and appointment and tenure of Judges.
6. Rank and precedence of Judges of Chief Court.

SECTIONS.

7. Certain powers to be exercised *ex officio*.
8. Assistant Commissioner or Tahsildár may be invested with higher powers.
9. Any person may be invested with certain powers.
10. Exercise of such powers by benches.
11. Persons and benches exercising such powers to be deemed Courts of corresponding grades.
12. Such powers where and in what cases to be exercised.
13. Power to alter local limits of jurisdiction.

CHAPTER III.

OF THE JURISDICTION AND POWERS OF THE CHIEF COURT.

14. Civil appeals from subordinate Courts.
15. Criminal, appellate and revisional jurisdiction.
    Power to try European British subjects.
16. Power to withdraw and try or to transfer suits.
17. Appeals from original jurisdiction of Chief Court.
18. Limitation of such appeals.
19. Delegation of powers to its members.
    Proviso.
20. Rule of decision when Judges differ.
21. Power to refer question to full bench.
22. Power to appoint ministerial officers.
23. Powers and duties of such officers.
24. Suspension and dismissal of such officers.
25. Superintendence and control of subordinate Courts.

SECTIONS.

26. Power to make rules as to petition-writers.
27. Power to make rules as to other matters.
28. Registers, books, accounts and statements to be kept and furnished by Chief Court.
29. Chief Court to be deemed a High Court within Act X of 1877, sections 633 and 637.

CHAPTER IV.

OF THE JURISDICTION AND POWERS OF THE SUBORDINATE CIVIL COURTS.

30. Controlling powers of Commissioners and Deputy Commissioners.
31. Principal Court of original jurisdiction.
32. No pecuniary limits to jurisdiction of Deputy Commissioner.
Pecuniary limits of jurisdiction of other Courts.
33. Powers of Courts of Commissioner and Deputy Commissioner.
34. Power to distribute business.
35. Ministerial officers of subordinate Courts.
36. Power to fine ministerial officers.

CHAPTER V.

OF APPELLATE JURISDICTION.

37. First appeals.
38. When Commissioner and Chief Court may receive further appeal.
39. Modification of Code of Civil Procedure, sections 584, 586.
40. Period of limitation.
41. Power to withdraw and try or to transfer appeal.

CHAPTER VI.

OF ADVOCATES AND PLEADERS.

42. Who may plead, &c., in the Courts.
43. Power to make rules regarding pleaders.
44. Power to withdraw or suspend permission to appear, &c., in Courts.
45. Power to fix pleaders' fees as between parties.

CHAPTER VII.

MISCELLANEOUS.

46. Judges not to try certain suits and appeals.
47. Rules when to have force of law.
48. Local Government may transfer power conferred by section 25, to a single Judge.
49. Power to invest Settlement Officers with powers of Civil Courts in certain cases.
50. Power to alter subordination of Courts for purposes of section 49.

SCHEDULE.

An Act to consolidate and amend the law relating to Courts in the Panjáb.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the Courts in the Panjáb; and whereas the Secretary of State for India in Council has given his previous sanction to the passing of this Act; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Panjáb Courts' Act, 1877:"

Local extent.

It extends to all the territories for the time being under the administration of the Lieutenant-Governor of the Panjáb;

Commencement.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

But all Courts constituted, appointments made, rules and forms prescribed, orders, directions and licenses issued and powers conferred under any of the said Acts, shall, as far as may be, be deemed to have been respectively constituted, made, prescribed, issued and conferred under this Act.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context, "Assistant Commissioner" includes Extra Assistant Commissioner, and "Tahsíldár" includes Munsif.

CHAPTER II.

OF THE CONSTITUTION OF THE COURTS.

Grades of Courts.

4. Besides the Courts established under any other enactment for the time being in force, there shall be eight grades of Courts (namely):—

(1) the Chief Court;

(2) the Court of the Commissioner;

(3) the Court of the Deputy Commissioner;

(4) the Court of the Assistant Commissioner with full powers;

(5) the Court of the Assistant Commissioner with special powers;

(6) the Court of the Assistant Commissioner with ordinary powers;

(7) the Court of the Tahsíldár with special powers; and

(8) the Court of the Tahsíldár with ordinary powers.

Constitution of Chief Court and appointment and tenure of Judges.

5. The Chief Court shall consist of three or more Judges, who shall be appointed by the Governor General in Council, and shall hold their offices during his pleasure, and of whom one at least shall always be a barrister of not less than five years' standing.

Rank and precedence of Judges of Chief Court.

6. The Judges of the Chief Court shall have rank and precedence according to the seniority of their appointments as such Judges:

Provided that a Judge permanently appointed shall be deemed senior to an officiating Judge.

Certain powers to be exercised *ex officio*.

7. Every person appointed by the Local Government to be or to act as a Commissioner, Deputy Commissioner, Assistant Commissioner or Tahsíldár shall, in the division, district or tahsíl to which he may from time to time be posted, have the powers of a Court of a Commissioner, a Deputy Commissioner, an Assistant Commissioner with ordinary powers, or a Tahsíldár with ordinary powers, as the case may be.

Assistant Commissioner or Tahsíldár may be invested with higher powers.

8. The Local Government may from time to time confer upon any Assistant Commissioner the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or upon any Tahsíldár the powers of a Tahsíldár with special powers, and may withdraw any powers so conferred.

Any Assistant Commissioner or Tahsíldár invested with powers under this section may exercise such powers in any district or tahsíl, as the case may be, to which he may from time to time be posted.

Any person may be invested with certain powers.

9. The Local Government may from time to time confer upon any person all or any of the powers of a Court of any of the seven grades last mentioned in section four, and may withdraw any powers so conferred.

Exercise of such powers by benches.

10. The Local Government may direct that any three persons invested with powers of the same description under section nine, shall exercise such powers sitting together as a bench and not otherwise.

When such persons sit together as a bench, the decision of the majority of them shall be deemed to be the decision of the bench.

Persons and benches exercising such powers to be deemed Courts of corresponding grades.

11. Except for the purposes of exercising control over any other Court, any person or any bench exercising the powers of a Court of any grade under section nine or section ten shall be deemed to be a Court of such grade for all the purposes of this Act.

Such powers where and in what cases to be exercised.

12. Any person or bench invested under section eight, nine or ten with the powers of a Court of any grade shall exercise such powers and discharge the functions of such Court within such local limits, and in such classes of cases, as the Local Government may from time to time direct.

Power to alter local limits of jurisdiction.

13. The Local Government may from time to time, by notification in the official Gazette, fix the local limits of the jurisdiction of any Court of any of the seven grades last mentioned in section four.

CHAPTER III.

OF THE JURISDICTION AND POWERS OF THE CHIEF COURT.

Civil appeals from subordinate Courts.

14. The Chief Court shall be deemed, for the purposes of all enactments for the time being in force, to be the highest Civil Court of appeal in the territories to which this Act extends.

Criminal, appellate and revisional jurisdiction.

Power to try European British subjects.

15. The Chief Court shall be the highest Court of criminal appeal or revision in the said territories, and shall have power, as a Court of original jurisdiction, to try European British subjects committed to it for trial.

Power to withdraw and try or to transfer suits.

16. The Chief Court may, either of its own motion or on the application of any of the parties, after giving notice to the parties and hearing such of them as desire to be heard, withdraw any suit or other civil proceeding instituted in any Court under its superintendence or control, and try or dispose of such suit or proceeding itself, or transfer the same for trial or disposal to any other Court under its superintendence or control and competent to try or dispose of such suit or proceeding in respect of its nature and the amount or value of its subject-matter.

Appeals from original jurisdiction of Chief Court.

17. Except as otherwise provided by any law for the time being in force, an appeal shall lie from any decree or order passed or made by the Chief Court—

(*a*) in exercise of the original jurisdiction conferred by section sixteen; or

(*b*) in exercise of any other original jurisdiction of a civil nature to which the Chief Court may by rule extend this section:

Provided that such appeal shall lie only in the cases and in manner following (that is to say):—

(*c*) when such decree or order is made by a single Judge, an appeal shall lie, either to a bench consisting of two other Judges, or to the full bench, as the Court may, by general rule or special order from time to time, direct;

(*d*) when such decree or order is made by a bench of Judges not being the full bench, and such Judges differ in opinion, the appeal shall lie from such decree or order to the full bench.

Limitation of such appeals.

18. In the Indian Limitation Act, 1877, Schedule II, Nos. 151 and 162, after the word "Bombay" the following words shall be inserted (namely): "or the Chief Court of the Panjáb."

Delegation of powers to its members.

19. Except as herein or by any other enactment for the time being in force otherwise provided, the Chief Court may make rules to provide in such manner as it thinks fit for the exercise by one or more of its Judges of any powers conferred on it by this Act, or by any other enactment for the time being in force:

Proviso.

Provided that no decree, order, sentence or decision of any Court shall be reversed by any Judge of the Chief Court sitting alone.

Rule of decision when Judges differ.

20. When there is a difference of opinion among the Judges composing any bench of the Chief Court on any question arising before such Judges in the exercise by them of any powers conferred on such Court by this Act, or by any other enactment for the time being in force, such question shall, except as otherwise provided by any enactment for the time being in force, be decided as follows, that is to say:—

If the number of such Judges concurring in one opinion upon such question is larger than the number holding any other opinion upon such question, the decision shall be in accordance with the opinion of such larger number.

If the numbers of such Judges holding two or more opinions on such question are equal, the following rules shall be observed, that is to say:—

(a) if such bench is the full bench, or is exercising any original jurisdiction to which section seventeen applies or is extended, the decision upon such question shall be in accordance with such one of these opinions as is held by the Judge who has precedence under section six;

(b) in other cases the bench before which such question has arisen shall refer the same to the full bench, and the full bench shall decide the same in accordance with the rules hereinbefore contained, and the case in which such question has arisen shall be disposed of by the bench referring such question in accordance with the decision of the full bench thereon.

Power to refer question to full bench.

21. Any single Judge of the Chief Court or any bench of Judges of such Court (not being the full bench) exercising any powers conferred on the Chief Court by this Act or by any other enactment for the time being in force, may refer for the decision of the full bench any question of law or custom having the force of law, or the construction of any document, or the admissibility of any evidence arising before such Judge or bench of Judges.

Any Judge or bench making a reference on any question in any case under this section, shall dispose of such case in accordance with the decision of the full bench on such question.

Power to appoint ministerial officers.

22. The Chief Court may from time to time appoint a Registrar and Deputy Registrar and such other ministerial officers as may be necessary for the administration of justice by such Court and for the exercise and performance of the powers and duties conferred and imposed on it by this Act.

The appointment of the Registrar shall be subject to the sanction of the Local Government.

Powers and duties of such officers.

23. The officers so appointed shall exercise such powers and discharge such duties of a ministerial nature as the Chief Court may from time to time direct.

Suspension and dismissal of such officers.

24. Any such officer may be suspended or dismissed from his office by order of the Chief Court: Provided that neither the Registrar nor the Deputy Registrar shall be dismissed without the previous sanction of the Local Government.

Superintendence and control of subordinate Courts.

25. The general superintendence and control over all Courts of the seven grades last mentioned in section four and over all Courts of Small Causes shall be vested in, and such Courts shall be subordinate to, the Chief Court.

Power to make rules as to petition-writers.

26. The Chief Court may from time to time make rules—

(a) declaring what persons shall be permitted to practise as petition-writers in the Courts of the Panjáb;

(b) regulating the conduct of persons so practising.

Whoever breaks any rule made under this section and having the force of law shall be liable, on conviction before a Magistrate, to a fine which may extend to fifty rupees.

Power to make rules as to other matters.

27. The Chief Court may from time to time—

(a) make rules consistent with this Act conferring and imposing on the ministerial officers of the Courts subject to its superintendence, such powers and duties of a ministerial nature as it thinks fit, and regulating the mode in which powers and duties so conferred and imposed shall be exercised and performed;

(b) make rules consistent with this Act to determine in what cases pleaders practising in such Courts shall be permitted to address such Courts in English;

(c) prescribe forms of seals to be used by such Courts;

(d) prescribe forms for such books, entries, statistics and accounts as it thinks necessary should be kept, made or compiled in such Courts or submitted to any authority;

(e) make rules consistent with this Act, providing for the inspection of such Courts and the supervision of the working thereof;

(f) make such rules consistent with this Act, institute such inquiries and submit such recommendations to the Local Government as it may think fit, with a view to promoting the efficiency of the judicial and ministerial officers of such Courts and maintaining proper discipline among such officers.

Registers, books, accounts and statements to be kept and furnished by Chief Court.

28. The Chief Court shall keep such registers, books and accounts as may be necessary for the transaction of the business of the Court, and shall submit to the Local Government such of the same registers, books and accounts and statements of the work done in the Court as may from time to time be required by the said Government.

The Chief Court shall also comply with such requisitions as may from time to time be made by the Governor General in Council or by the Local Government for certified copies of, or extracts from, the records of the Court.

Chief Court to be deemed a High Court within Act X of 1877, sections 633 and 637.

29. The Chief Court shall be deemed to be a High Court within the meaning of the Code of Civil Procedure, sections 633 and 637.

CHAPTER IV.

OF THE JURISDICTION AND POWERS OF THE SUBORDINATE CIVIL COURTS.

Controlling powers of Commissioners and Deputy Commissioners.

30. Subject to the general superintendence and control of the Chief Court,—

every Commissioner shall control (*a*) the Courts of all Deputy Commissioners, (*b*) the Courts of all persons invested under section nine with the powers of a Commissioner within his division, and (*c*) the Courts controlled by the Deputy Commissioners within his division, and

subject to the control of the Commissioner, every Deputy Commissioner shall control (*a*) all Courts of the five grades last mentioned in section four and all Courts of Small Causes, and (*b*) all Courts of persons invested under section nine with the powers of a Deputy Commissioner within his district.

Principal Court of original jurisdiction.

31. Except as otherwise provided by any enactment for the time being in force, the Court of the Deputy Commissioner of a district shall be deemed to be the District Court or principal Civil Court of original jurisdiction in such district.

32. Except as otherwise provided by any enactment for the time being in force,—

No pecuniary limits to jurisdiction of Deputy Commissioner.

(*a*) the Court of the Deputy Commissioner shall have jurisdiction for the adjudication of original civil suits without limit as regards the amount or value of the subject-matter of such suits, and

Pecuniary limits of jurisdiction of other Courts.

(*b*) each of the Courts mentioned in the first column of the subjoined table shall have jurisdiction for the adjudication of such suits when such amount or value does not exceed the limit prescribed for such Court in the second column of the said table :—

Court.	Limit of jurisdiction.
	Rs.
(*a*) The Court of the Assistant Commissioner with full powers ...	10,000
(*b*) The Court of the Assistant Commissioner with special powers ...	500
(*c*) The Court of the Assistant Commissioner with ordinary powers ...	100
(*d*) The Court of the Tahsildár with special powers	300
(*e*) The Court of the Tahsildár with ordinary powers	50

Powers of Courts of Commissioner and Deputy Commissioner.

33. Any Commissioner or Deputy Commissioner may exercise, as regards the Courts under his control, the same powers of withdrawal, trial, disposal and transfer as are conferred by section sixteen on the Chief Court.

The Court trying any suit withdrawn under this section from a Court of Small Causes shall, for the purposes of such suit, be deemed to be a Court of Small Causes.

The Local Government may, from time to time, confer on any Assistant Commissioner the powers of a Deputy Commissioner under this section, and withdraw the same.

Power to distribute business.

34. Notwithstanding anything contained in the Code of Civil Procedure, every Commissioner and Deputy Commissioner may by written order direct that any civil business cognizable by his Court and the Courts under his control (including the execution of decrees) shall be distributed among such Courts in such manner as he thinks fit:

Provided that no direction issued under this section shall empower any Court to exercise any jurisdiction in any suit of which the amount or value of the subject-matter exceeds its proper jurisdiction:

Provided also that no such direction shall be inconsistent with any direction or notification issued by the Local Government under section twelve or thirteen.

Ministerial officers of subordinate Courts.

35. The ministerial officers of the Courts of the Commissioners, Deputy Commissioners and Courts of Small Causes shall be appointed, and may be suspended and dismissed, by the Judges of those Courts respectively, whose orders in such matters shall, in the case of a Commissioner, be final, and, in the case of a Deputy Commissioner and the Judge of a Court of Small Causes, be subject to the general control of the Commissioner.

The ministerial officers of all Courts controlled by a Deputy Commissioner other than a Court of Small Causes shall be appointed, and may be suspended and dismissed, by the Deputy Commissioner, but subject to the general control of the Commissioner.

Every appointment under this section shall be made subject to such rules as the Local Government from time to time prescribes in this behalf.

The present ministerial officers of the Courts subordinate to the Chief Court shall be deemed to have been appointed under this section.

Power to fine ministerial officers.

36. The Judge or presiding officer of every Court under the control of a Deputy Commissioner may fine in an amount not exceeding one month's salary any of the ministerial officers of such Court who is guilty of misconduct or neglect in the performance of the duties of his office.

The Deputy Commissioner, subject to the general control of the Commissioner, may on appeal or otherwise reverse or modify any such order made

by any such Judge or officer other than a Judge of a Court of Small Causes; and may of his own motion fine up to the amount of one month's salary any ministerial officer of any Court under his control other than a Court of Small Causes.

Any Commissioner or Deputy Commissioner and the Judge of any Court of Small Causes may fine any ministerial officer of his Court in an amount not exceeding one month's salary.

CHAPTER V.

OF APPELLATE JURISDICTION.

First appeals.

37. When by any law for the time being in force an appeal is allowed from any decree or order passed or made by a Civil Court of original jurisdiction, and no provision applicable to the territories to which this Act extends is made by such law for determining the Court to which such appeal shall lie, such appeal shall lie as follows, that is to say :—

(a) when such decree or order is passed or made by the Court of a Tahsildár or of an Assistant Commissioner with special or ordinary powers—to the Court of the Deputy Commissioner;

(b) when such decree or order is passed or made by the Court of an Assistant Commissioner with full powers or of a Deputy Commissioner—to the Court of the Commissioner;

(c) when such decree or order is passed or made by the Court of a Commissioner—to the Chief Court.

When Commissioner and Chief Court may receive further appeal.

38. When the decision of the Court of a Deputy Commissioner or Commissioner passed in appeal under section thirty-seven reverses or modifies the decree or order of the Court of original jurisdiction, and is not declared by any law for the time being in force to be final, the Court of the Commissioner, when such decision has been passed by the Court of a Deputy Commissioner, and the Chief Court, when such decision has been passed by the Court of a Commissioner, may receive a further appeal, if, on a perusal of the grounds of appeal and of copies of the judgments of the lower Courts, it is of opinion that a further consideration of the case is requisite for the ends of justice.

Modification of Code of Civil Procedure, sections 584, 586.

39. The following clause shall be added to the Code of Civil Procedure, section 584:—

"(d) the existence or non-existence, validity or invalidity, of a custom alleged to have the force of law."

The words "second appeal" in section 585 of the same Code shall be deemed to include an appeal against the order of the Court of a Commissioner passed under section thirty-eight of this Act.

In modification of the same Code, section 586, a further appeal may be received under section thirty-eight of this Act in any suit of the nature cognizable in Courts of Small Causes when the amount or value of the subject-matter of the original suit is less than five hundred rupees: Provided that no such appeal shall lie when such amount or value does not exceed the sum of fifty rupees.

Period of limitation.

40. The period of limitation for an appeal under section thirty-seven, thirty-eight or thirty-nine shall run from the date of the decree, order or decision appealed against, and shall be as follows, that is to say :—

(a) when such appeal lies to the Court of a Deputy Commissioner or Commissioner—sixty days;

(b) when such appeal lies to the Chief Court—ninety days.

In computing such periods of sixty and ninety days, and in all respects not herein specified, the limitation of such appeals shall be governed by the provisions of the Indian Limitation Act, 1877.

Power to withdraw and try or to transfer appeal.

41. Any Civil Court may, either of its own motion or on the application of any of the parties, after giving notice to the parties and hearing such of them as desire to be heard, withdraw any civil appeal pendi g in any Court under its superintendence or control, and try such appeal itself or transfer the same for trial to any other Court under its superintendence or control and of a grade equal or superior to that of the Court from which such appeal is withdrawn.

CHAPTER VI.

OF ADVOCATES AND PLEADERS.

Who may plead, &c., in the Courts.

42. Notwithstanding anything contained in the Pleaders, Mukhtárs and Revenue Agents Act, 1865, sections 45 and 46, no person shall appear, plead or act on behalf of another in any Civil Court unless with the permission of the Chief Court.

Power to make rules regarding pleaders.

43. The Chief Court may from time to time make rules to regulate applications for permission to appear, plead or act in all or any of the Courts under its control, and the form in which such permission shall be granted.

Power to withdraw or suspend permission to appear, &c., in Courts.

44. The Chief Court may at any time, for sufficient reason, withdraw any permission granted under this chapter, or suspend the operation of the same.

Power to fix pleaders' fees as between parties.

45. The Chief Court may from time to time by general order in writing fix and regulate the fees which shall be payable upon all proceedings in such Court by any party in respect of the fees of his adversary's pleader.

CHAPTER VII.

MISCELLANEOUS.

Judges not to try certain suits and appeals.

46. Except with the consent of the parties, no Judge of any Court shall try any suit or appeal to or in which he is a party or personally interested, or any appeal against a decree or order passed by himself; or shall adjudicate upon any proceeding connected with, or arising out of, such suit or appeal.

When any such suit, appeal or proceeding comes before him he shall forthwith transmit the record of the case to the Chief Court with a report of the circumstances attending the reference. The Chief Court shall thereupon dispose of the case in the manner prescribed by the Code of Civil Procedure, section 25.

Rules when to have force of law.

47. All rules made and forms prescribed under section twenty-six and section twenty-seven, clauses (*a*), (*b*), (*d*) and (*e*), shall be submitted for sanction to the Local Government, and, on receiving such sanction, shall be published in the official Gazette, and shall thereupon have the force of law.

Local Government may transfer power conferred by section 25, to a single Judge.

48. The Local Government may from time to time, with the previous sanction of the Governor General in Council, by notification in the official Gazette, appoint a single Judge of the Chief Court to exercise the power of superintendence conferred on such Court by section twenty-five, and may cancel such notification.

While such notification continues in force, such power shall be exercised by the Judge appointed thereby and not otherwise.

Power to invest settlement officers with powers of Civil Courts in certain cases.

49. The Local Government may from time to time, by notification in the official Gazette, declare that a settlement of land-revenue is in progress in any local area, and invest any officer making or controlling such settlement with all or any of the powers of any Court constituted under this Act for the purpose of trying all or any specified class of suits and appeals relating to land, or the rent, revenue or produce of such land, arising in such local area.

The publication of any notification under this section shall be conclusive evidence that a settlement of land-revenue is in progress in the local area to which the notification refers.

The Local Government may cancel any such notification.

While such notification continues in force, such powers shall be exercised by the officers so invested and not otherwise.

Provided that the Local Government may, by order published in the official Gazette, direct that any jurisdiction with which any officer may have been invested by such notification shall be exercised solely by the Civil Court by which such jurisdiction would have been exercised if such notification had not been published:

Provided also that any cases pending before any officer under such notification when it is cancelled may, notwithstanding such cancellation, be disposed of by him as if it continued in force, unless the Local Government directs (as it is hereby empowered to do) that such cases shall be transferred for disposal to the Court by which they would have been disposed of if such notification had not been published.

Explanation.—In this section "land" means land assessed to the land-revenue or whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned, and all land the property of Government not within the site of any town or village.

Power to alter subordination of Courts for purposes of section 49.

50. For the purposes of section forty-nine the Local Government may, notwithstanding anything herein contained, from time to time direct that any of the Courts hereinbefore mentioned (except the Chief Court) shall, in respect of any specified class of cases, be subordinate to, or subject to the control or superintendence of, any authority other than those herein specified.

SCHEDULE.

(*See section* 2.)

ACTS REPEALED.

Number and year of Act.	Title.
XIX of 1865 ...	An Act to define the jurisdiction of the Courts of Judicature of the Panjáb and its Dependencies.
IV of 1866 ...	An Act to amend the constitution of the Chief Court of Judicature in the Panjáb and its Dependencies.
XXVII of 1867 ...	An Act to empower Deputy Commissioners in the Central Provinces, the Panjáb, Oudh and the Jhánsí Division to distribute the business in subordinate Courts.
III of 1868 ...	An Act to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsíldár.
IX of 1873 ...	An Act to prolong the law relating to Appeals and Reviews of Judgment in the Panjáb.
V of 1874 ...	An Act to invest the Assistant Commissioner in charge of the Kullu subdivision of the Kángra District with certain appellate powers.
XIX of 1875 ...	An Act to provide an appeal from certain decrees of the Chief Court of the Panjáb, and for other purposes.

A. PHILLIPS,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, OCTOBER 20, 1877. } Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877 :—

No. 16 OF 1877.

THE STAMP BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Extent of Act.
   Commencement of Act.
2. Repeal of enactments.
3. Interpretation-clause.
4. Rule of construction.

CHAPTER II.

STAMP-DUTIES AND COURT-FEES CHARGEABLE UNDER THIS ACT.

5. All duties to be paid according to the regulations of this Act.
6. Schedules to be read as part of Act.
7. Use of appropriated stamps.

CHAPTER III.

STAMP-DUTIES ON INSTRUMENTS.

SECTIONS.

8. Scheduled duties chargeable.
9. Instruments executed in British India.
   Instruments executed out of British India.
10. How instruments are to be written and stamped.
11. Stock and marketable securities to be valued.
12. Effect of statement of value.
13. Denoting stamp.
14. Use of adhesive stamps.
15. Duties by whom payable.
16. Bills of exchange chargeable with duty.
17. Stamping bills drawn out of British India.
18. Power of banker in case of bills, notes and cheques received by him unstamped.
    Saving of liability for issuing bill, &c., unstamped.
19. Foreign bill unstamped or with stamp uncancelled.
20. Instruments reserving interest.
21. Consideration expressed in certain foreign currencies.
22. Valuation of money in other foreign or colonial currency for levy of duty.
23. Optional stamps where value of subject-matter is indeterminate.
24. Amount on which duty leviable in case of bond, &c., for payment of annuity.
25. Amount on which duty leviable where consideration is an annuity.

SECTIONS.

26. Amount on which duty leviable in case of lease where no term is expressed.
27. Several instruments used in single transaction.
28. Instruments coming within two or more of the definitions in section 3.
Instruments conveying several subject-matters.
29. Consideration to be stated.
Mortgage-money to be deemed purchase-money.

CHAPTER IV.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

30. Instruments produced in Court to be examined.
31. Instruments not duly stamped inadmissible in evidence.
32. Admission in criminal cases of documents for which proper fee has not been paid.
33. Procedure as to instruments impounded under section 30, and not received in evidence.
34. Impounding unstamped instruments in public office.
35. Powers of Collector as to unstamped or insufficiently stamped instruments other than bills and notes.
Certificate.
36. Endorsement of instruments on which duty has been paid under section 31 or 35.
37. Right of person paying duty under section 31 or 35 when he is not bound to provide stamp.
38. Instruments chargeable with one anna duty.
39. Non-liability for loss of instruments sent under section 18, 33 or 34.
40. Procedure where receipts are required.
41. Stamping unstamped receipts.
42. Cancellation of adhesive stamps.

CHAPTER V.

ADJUDICATION OF DOUBTS AS TO STAMPS.

43. Adjudication of doubt as to proper stamp.
44. Payments under section 43 how made.

CHAPTER VI.

REFERENCE AND REVISION.

45. Reference to High Court.
46. Procedure where Collector entertains doubt as to duty chargeable.
47. Procedure where Court entertains doubt as to duty on instrument.
48. Revision of certificates and orders.

CHAPTER VII.

FEES IN THE CHARTERED HIGH COURTS.

49. Levy of fees in High Courts on their original sides.

SECTIONS.

50. Fees on documents filed, &c., in High Courts in their extraordinary jurisdiction.
In their appellate jurisdiction.
As Courts of reference and revision.
51. Procedure in case of difference as to necessity or amount of fee.
52. Saving of fees to certain officers of High Court.

CHAPTER VIII.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

53. Fees on documents filed, &c., in Mufassal Courts or in public offices.
54. Power to stamp document inadvertently received.
55. Amended document.
56. Computation of fees payable in certain suits.
i—for money;
ii—for maintenance and annuities:
iii—for other moveable property having a market-value:
iv—for moveable property of no market-value;
to enforce a right to share in joint family property:
for a declaratory decree;
for an injunction:
for easements;
for accounts;
v—for possession of lands, houses and gardens:
Proviso as to Bombay Presidency:
for houses and gardens:
vi—to enforce a right of pre-emption:
vii—for interest of assignee of land-revenue;
viii—to set aside an attachment;
ix—to redeem:
to foreclose:
x—for specific performance:
xi—between landlord and tenant.
57. Fees in certain suits by Government ryots in Madras.
58. Fee on memorandum of appeal against order relating to compensation.
59. Power to ascertain nett profits or market-value.
60. Procedure where nett profits or market-value wrongly estimated.
61. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.
62. Decision of questions as to valuation.
63. Additional fee where respondent takes objection to unappealed part of decree.
64. Multifarious suits.
65. Cancellation of stamps.
66. Written examinations of complainants.
67. Repayment of fees paid on applications to criminal Courts.

CHAPTER IX.

PROBATES, LETTERS OF ADMINISTRATION, AND CERTIFICATES OF ADMINISTRATION.

SECTIONS.

68. Relief where too high a court-fee has been paid on probate or letters of administration.
69. Relief where debts due from a deceased person have been paid out of his estate.
70. Relief in case of several grants.
71. Probates declared valid as to trust property though not covered by court-fee.
72. Provision for case where too low a court-fee has been paid on probates, &c.
73. Administrator to give proper security before letters stamped under section 79.
74. Executors, &c., not paying full court-fee on probates, &c., within six months after discovery of underpayment.
75. Collector to deliver or pay stamp or amount directed by Court.
76. This chapter applied to certificates under Acts XL of 1858, XXVII of 1860 and XX of 1864.

CHAPTER X.

REFUNDS.

77. Allowance for spoiled stamps.
78. Allowance for misused stamps.
79. Allowance how to be made.
80. Repurchase of stamps not wanted.
81. Refund of fee paid on memorandum of appeal.
82. Refund of fee on application for review of judgment.
83. Refund where Court reverses or modifies its former decision on ground of mistake.
84. Refund where plaint rejected for merely technical defect.
85. Remission of additional duty levied under section 31.

CHAPTER XI.

CRIMINAL PENALTIES.

86. Penalty for executing instrument on paper not duly stamped.
87. Penalty for presenting, &c., unstamped foreign bills or notes.
88. Refusal to give receipt.
89. Penalty for failure to cancel such stamps.
90. Penalty for not drawing full number of bills or marine policies purporting to be in sets.
91. Penalty for not stating consideration.
92. Penalty on attorneys, &c., not inserting true consideration.
93. Fraudulent removal, sale, &c., of adhesive stamps.
94. Penalty for stamp-vendor disobeying rules.
95. Reward to informers.
96. Institution and conduct of prosecution.
97. Magistrates having jurisdiction.

CHAPTER XII.

MISCELLANEOUS.

SECTIONS.

98. Employment of single impressed stamp.
99. Employment of several stamped papers.
100. Power to reduce or remit rates of stamp-duty.
101. Power to make subsidiary rules.
Approval and publication of rules.

SCHEDULES.

I. AD VALOREM STAMP-DUTIES.
II. FIXED STAMP-DUTIES.
III. EXEMPTIONS FROM STAMP-DUTY.
IV. AD VALOREM COURT-FEES.
V. FIXED FEES.
VI. EXEMPTIONS FROM COURT-FEES.
VII. ACTS REPEALED.

A Bill to consolidate and amend the law relating to Stamps and Court-fees.

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Stamp Act, 1878:"

Extent of Act.

It extends to the whole of British India;

Commencement of Act.

And it shall come into force on the *first* day of July 1878.

Repeal of enactments.

2. On and after that day, the Acts specified in the seventh schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules framed under any such Act and then in force shall, so far as they are consistent with this Act, be deemed to have been made hereunder. And all exemptions granted under any such Act and then in force shall be deemed to have been granted under this Act. And all references made to the General Stamp Act, 1869, or to the Court-Fees Act, 1870, shall be deemed to be made to this Act.

Interpretation-clause.

3. In this Act, unless there is something repugnant in the subject or context,—

"Affidavit."

(1.) "Affidavit" means a declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath:

"Award."

(2.) "Award" means any decision in writing by an arbitrator or umpire:

"Banker."

(3.) "Banker" includes any person acting as a banker:

(4.) "Bill of exchange" includes a hundí and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money:

"Bill of exchange."

(5.) "Bill of lading" means any instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver them at a place and to a person therein mentioned or indicated. It includes a cargo receipt:

"Bill of lading."

(6.) "Bond" means any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be:

"Bond."

(7.) "Bottomry-bond" means any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage:

"Bottomry-bond."

(8.) "Charter-party" means any instrument (except an agreement for the hire of a tug-steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer:

"Charter-party."

(9.) "Cheque" means any instrument whereby a bank or banker is ordered to pay on demand a specified sum of money:

"Cheque."

(10.) "Chief Controlling Revenue Authority" means in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue: in the Presidency of Bombay, a Revenue Commissioner: in the Panjáb, the Financial Commissioner; and elsewhere the Local Government.

"Chief Controlling Revenue Authority."

(11.) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras or Bombay, and without those limits, the Collector of a District, and includes a Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District:

"Collector."

(12.) "Composition-deed" means any instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors:

"Composition-deed."

(13.) "Conveyance" means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of reconveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange or partition-deed, where no money is paid for equality of exchange or partition), by which property is conveyed *inter vivos*. It includes a certificate under the Code of Civil Procedure, section 316, and a sale-certificate granted by a Collector:

"Conveyance"

(14.) "Counterpart" means the duplicate of a conveyance, settlement, mortgage-deed or lease, such duplicate not being executed by the grantor, settlor, mortgagor or lessor, but by some other party to the instrument: it includes a *kabúliyat* in cases where a lease has been granted:

"Counterpart."

(15.) "Delivery-order" means any document or writing entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods, wares or merchandise of the value of twenty rupees or upwards, lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such document or writing being signed by or on behalf of the owner of such goods, wares or merchandise, upon the sale or transfer of the property therein:

"Delivery-order."

(16.) "Dock-warrant" means any instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be:

"Dock-warrant."

(17.) "Instrument duly stamped" means an instrument chargeable with stamp-duty or a court-fee according to the law in force in British India at the date of its execution and stamped in accordance with such law:

"Instrument duly stamped."

(18.) "Impressed" includes printed and lithographed:

"Impressed."

(19.) "Instrument" includes every written document:

"Instrument."

(20.) "Instrument of apprenticeship" includes every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship to attornies:

"Instrument of apprenticeship."

(21.) "Instrument of divorce" includes every document by which any person purports to effect the dissolution of his marriage.

"Instrument of divorce."

(22.) "Interest" means simple interest:

"Interest."

(23.) "Lease" means any instrument (not being a counterpart) by which one person lets or agrees to let, or takes or agrees to take, property to or from another:

"Lease."

(24.) "Letter of credit" means any instrument by which one person requests another to give credit to the person in whose favour it is drawn:

"Letter of credit."

(25.) "Letter of license" includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion:

"Letter of license."

(26.) "Mortgage-deed" means any instrument evidencing a pledge of immoveable property for securing the payment of money:

"Mortgage-deed."

(27.) "Negotiable instrument" includes bills of exchange, promissory notes and cheques:

"Negotiable instrument."

(28.) "Notarial act" means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a consul, attorney, judge, magistrate, or other person acting as a Notary Public:

"Notarial act."

(29.) "Paper" includes vellum, parchment or any other material on which an instrument may be written:

"Paper."

(30.) "Partition-deed" means any instrument whereby persons interested in property, jointly or in common, or as co-parceners, or as members of an undivided family, divide or agree to divide such property in severalty, and includes a *batwárá*:

"Partition-deed."

(31.) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event: it includes a policy on life:

"Policy of insurance."

(32.) "Power-of-attorney" means any instrument (except a proxy) empowering a person to act in the stead of the person executing it:

"Power-of-attorney."

(33.) "Promissory note" means any instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight:

"Promissory note."

(34.) "Property" means property being in British India at the time of executing the instrument in which it is comprised:

"Property."

(35.) "Protest" means a declaration in writing made by a Notary Public, or other person authorized to act as such, attesting the dishonour of a bill of exchange or promissory note:

"Protest."

(36.) "Protest of the Master of a ship" means a declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses, or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship:

"Protest of the Master of a ship."

(37.) "Proxy" means an instrument whereby a person authorizes another to vote for him at a meeting:

"Proxy."

(38.) "Receipt" means any note, memorandum, writing or advertisement whatsoever, whereby any money or goods, the amount or value of which exceeds ten rupees, or any bill of exchange or promissory note or cheque for money exceeding ten rupees, is acknowledged or expressed to have been received or deposited as paid in satisfaction of a debt, or whereby any debt or demand or any part of a debt or demand exceeding ten rupees is acknowledged to have been settled, satisfied or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person:

"Receipt."

(39.) "Release" means any instrument whereby a person renounces a claim upon another person or against any specified property:

"Release."

(40.) "Respondentia-bond" means an instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination:

"Respondentia-bond."

(41.) "Settlement" means any instrument (other than a will) whereby the destination or devolution of moveable or immoveable property is settled or agreed to be settled: it includes a deed of dower and an assurance for religious or charitable purposes:

"Settlement."

(42.) "Schedule" and "schedules" respectively mean a schedule and schedules to this Act annexed:

"Schedule."

(43.) "Stamp" means as well a stamp impressed by means of a die as an adhesive stamp used under this Act:

"Stamp."

(44.) "Stamp law" used in reference to any instrument means the law relating to stamps in force in British India at the time of its execution: and

"Stamp law."

(45.) "Written" and "writing" includes every mode in which words or figures can be expressed upon paper.

4. The rule of the English common-law that statutes imposing charges on the subject are to be strictly construed has no application to this Act. But its provisions are to be construed so as to give effect to the will of the legislature.

Rule of construction.

CHAPTER II.

STAMP-DUTIES AND COURT-FEES CHARGEABLE UNDER THIS ACT.

5. All stamp-duties and court-fees which may from time to time be chargeable by law in respect of any instruments are to be paid and denoted by means of stamps according to the regulations herein contained, or made under the powers hereinafter conferred.

All duties to be paid according to the regulations of this Act.

6. The schedules and everything therein contained, are to be read and construed as part of this Act.

Schedules to be read as part of Act.

7. A stamp which, by any words on the face of it, or by any rule made under the power hereinafter conferred, is appropriated to any particular description of instrument, is not to be used, or, if used, is not to be available, for an instrument of any other description.

Use of appropriated stamp.

An instrument falling under the particular description to which any stamp is so appropriated

as aforesaid is not to be deemed duly stamped, unless it is stamped with the stamp so appropriated.

CHAPTER III.

STAMP-DUTIES ON INSTRUMENTS.

Scheduled duties chargeable.

8. Subject to the exemptions contained in schedule three and in any other law for the time being in force, for every instrument mentioned in the first and second schedules, and executed in British India on or after the first day of March 1878,

or executed out of British India on or after that day, but relating to, or empowering any person to deal with, any property within British India at the time of execution,

there shall be payable to the Government of India, as stamp-duty, the amount indicated in the said first or second schedule to be the proper duty for such instrument.

Instruments executed in British India.

9. Instruments executed in British India shall be stamped at the time of execution.

Instruments executed out of British India.

Instruments executed out of British India and relating to, or empowering any person to deal with, property within British India at the time of execution shall be stamped within one month after their arrival in British India; and where any such instrument requires to be stamped with an impressed stamp it shall be taken for that purpose to the Collector, who shall on payment of the proper duty stamp the same in the manner directed by the rules under this Act and certify thereon that such duty has been paid.

How instruments are to be written and stamped.

10. Every instrument written upon stamped paper is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped, that the stamp may appear on the face of the instrument.

Not more than one instrument shall be written upon the same piece of stamped paper.

Stock and marketable securities to be valued.

11. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

Effect of statement of value.

12. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it is, so far as regards the subject-matter of such statement, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

Denoting stamp.

13. Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made to the Collector for that purpose, and on production of both the instruments, be denoted in such manner as he thinks fit upon such first-mentioned instrument.

Use of adhesive stamps.

14. The following instruments may (subject to the provisions hereinafter contained) be stamped with adhesive stamps :—

(*a*) instruments chargeable under the second schedule with the duty of one anna;

(*b*) bills of exchange and promissory notes drawn or made out of British India;

(*c*) transfers by endorsement of shares of public companies and associations.

Duties by whom payable.

15. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(*a*) in the case of any instrument mentioned in the first schedule (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract) by the person drawing, making or executing such instrument:

(*b*) in the case of a policy of insurance—by the insured:

(*c*) in the case of a settlement—by the settlor:

(*d*) in the case of a conveyance, mortgage-deed or lease—by the grantee, mortgagor or lessee:

(*e*) in the case of a counterpart of a lease—by the lessor:

(*f*) in the case of a partition-deed—by the parties thereto in proportion to their respective shares in the property comprised therein:

(*g*) in the case of an exchange where money is paid for equality of exchange—by the person paying such money: and

(*h*) in the case of an exchange where no such money is paid—by the parties in equal shares.

In the case of an instrument of gift the expense of providing the proper stamp shall be borne by the donor.

Bills of exchange chargeable with duty.

16. The duty imposed by this Act on bills of exchange shall be chargeable

(*a*) on all bills drawn and payable in British India,

(*b*) on all bills drawn in, but payable out of, British India, and

(*c*) on all bills drawn out of, but accepted or paid, or endorsed, transferred, or otherwise negotiated within, British India.

Stamping bills drawn out of British India.

17. The holder of any bill of exchange or promissory note drawn or made out of British India and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps required by this Act.

Power of banker in case of bills, notes and cheques received by him unstamped.

18. When any bill of exchange, cheque or promissory note chargeable hereunder with the duty of one anna comes unstamped to the hands of a banker, he may affix thereto the necessary adhesive stamp, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

Saving of liability for issuing bill, &c., unstamped.

Such bill, note or cheque shall, so far as relates to the duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note or cheque unstamped.

Foreign bill unstamped or with stamp uncancelled.

19. Subject to the provisions contained in section 18, no person taking a bill of exchange or promissory note drawn or made out of British India and requiring a stamp under this Act, either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose, unless at the time when he so takes it, the proper stamp is affixed thereto and cancelled in manner directed by this Act.

Instruments reserving interest.

20. When interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Consideration expressed in certain foreign currencies.

21. When the consideration set forth in, or the amount secured by, any instrument chargeable under this Act is expressed in pounds sterling, pounds currency, francs or dollars, such consideration or amount shall, for the purposes of this Act, be estimated according to the following scale :—

One pound sterling or pound currency is equivalent to ten rupees :

One hundred francs are equivalent to forty rupees :

One Mexican or China dollar is equivalent to two rupees four annas :

One Mauritius dollar is equivalent to two rupees.

Valuation of money in other foreign or colonial currency for levy of duty.

22. Where an instrument is chargeable with *ad valorem* duty in respect of any money in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

Optional stamps where value of subject-matter is indeterminate.

23. When the amount or value of the subject-matter of any bond, mortgage-deed, settlement, exchange or gift chargeable under this Act with *ad valorem* duty, and referred to or mentioned in section 15 cannot be ascertained, the proper stamp to be borne by such instrument may be determined by the person bound under that section to bear the expense of providing the stamp :

Provided that, under such instrument, nothing shall be recoverable more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used under such option would have been sufficient.

Amount on which duty leviable in case of bond, &c., for payment of annuity.

24. The whole amount secured for the payment of an annuity, or other sum payable periodically for an indefinite time, by a bond, promissory note, or mortgage-deed shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Amount on which duty leviable where consideration is an annuity.

25. When the consideration for a conveyance is an annuity or other sum payable periodically for an indefinite time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Amount on which duty leviable in case of lease where no term is expressed.

26. In the case of a lease where no term is expressed, the average annual rent payable in respect of the property comprised therein shall, for the purposes of this Act, be deemed to be the average annual rent payable under the lease for the ten years next after it commences.

Several instruments used in single transaction.

27. When more instruments than one are required for the completion of any transaction involving the execution of a mortgage-deed, settlement, conveyance or lease, the proper stamp required by this Act for such mortgage-deed, settlement, conveyance or lease, shall be borne by the principal instrument, whether the several instruments executed in such transaction are executed simultaneously or otherwise, and each of the other instruments shall, for the purposes of this Act, be deemed to be collateral.

The parties may determine for themselves which of such instruments shall, for the purposes of this Act, be deemed to be the principal instrument : Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

Instruments coming within two or more of the definitions in section 3.

28. An instrument so framed as to come within two or more of the definitions in section three shall, when the instruments to which those definitions apply are liable to different rates of duty under this Act, be charged with the highest of such rates :

Instruments conveying several subject-matters.

Provided that, when any one of such instruments purports, for distinct considerations, to convey by way of sale, to lease, to give or to mortgage two or more subject-matters,

or to convey by way of sale, to lease or to give one subject-matter and to mortgage another,

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts or mortgages would be liable under this Act. But where such instrument is stamped with an insufficient stamp, the value of such stamp may be taken into account in computing the aggregate amount so chargeable.

Consideration to be stated.

29. (*a*.)—When any moveable or immoveable property is sold or is leased in consideration of a fine or premium, the full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold or leased is conveyed to, or vested in, the purchaser or lessee or in any other person by his direction.

Mortgage-money to be deemed purchase-money.

(*b*.)—When any property is sold and conveyed subject to any mortgage or bond or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this Act shall be paid,

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

or does not agree to pay the same, or to indemnify the seller against the same.

(*c*.)—When one property is exchanged for another, and no money is paid for equality, the value of either property shall be set forth as aforesaid in the instrument of exchange: but where money is paid for equality, the amount so paid and the value of the property left in value shall be set forth as last aforesaid.

(*d*.)—When property is conveyed by way of gift the value of the property shall be set forth as aforesaid in the instrument of gift.

CHAPTER IV.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

Instruments produced in Court to be examined.

30. Every Judge and head of a public office before whom any instrument chargeable with stamp-duty under this Act is produced, shall by himself or (in the case of the Judge of a High Court or a District Court) by such officer as the Court appoints in this behalf, examine such instrument in order to ascertain whether the proper stamp-duty has been paid in respect thereof.

If such duty has not been paid in respect of such instrument, such Judge, head or officer, as the case may be, shall impound the same.

Instruments not duly stamped inadmissible in evidence.

31. No instrument chargeable under the first or second schedule shall be received in any Court of justice, or by any person having by law or consent of parties authority to receive evidence, as evidence in any civil proceeding, unless such instrument is duly stamped:

Provided that the Court or person having authority to receive evidence may, on the application of the person producing the instrument or his duly authorized agent, and on payment of the duty with which such instrument is chargeable or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with interest on the amount so paid at the rate of *five* per cent. per annum from the date of the instrument,

and on payment of an additional duty of four times the proper stamp-duty or deficient portion thereof,

receive the instrument in evidence.

Admission in criminal cases of documents for which proper fee has not been paid.

32. Whenever the filing or exhibition in a criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 30 or 31 shall be deemed to prohibit such filing or exhibition except in cases under chapter XL of the Code of Criminal Procedure.

Procedure as to instruments impounded under section 30, and not received in evidence.

33. The Judge or person having authority to receive evidence shall send to the Collector—

(*a*) every instrument impounded under section 30, and not received in evidence;

(*b*) an authenticated copy of every instrument so impounded, which has been received in evidence, together with a certificate in writing, stating the amount levied under section 31 in respect of such instrument.

No instrument impounded under section 30, and received in evidence, shall be returned to the person producing it unless and until the Collector informs the Court that its detention is no longer necessary.

Impounding unstamped instruments in public office.

34. When any instrument is produced before any registering officer, or in any public office other than a civil or criminal Court, if it appear to the registering officer or to the head of such public office that the instrument is not duly stamped, he shall impound the instrument, and (unless he himself be the Collector) send it forthwith to the Collector.

Powers of Collector as to unstamped or insufficiently stamped instruments other than bills and notes.

35. The Collector on receiving any instrument which has been sent to him under section 33 or 34, or which has come into his hands otherwise than for the purpose of obtaining an adjudication under section 43, shall determine the duty (if any) with which the instrument is chargeable.

Certificate.

If it appear to him that the instrument is duly stamped, or that it is not chargeable with stamp-duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and he shall thereupon return such instrument to the person by whom it was produced or in whose possession it was found.

If it appears to him that the instrument is not duly stamped, the Collector shall require the person producing it, or in whose possession it has been found, to pay the proper stamp-duty or the amount required to make up the sum together with interest thereon at five per cent. per annum from the date of the instrument, and in case of failure to pay such duty and interest within fifteen days, the Collector may recover the same as if it were an arrear of land-revenue.

The Collector may also prosecute any person who appears to have committed an offence against the stamp law with reference to such instrument, or to any instrument of which an authenticated copy has been sent to him under section 33.

Endorsement of instruments on which duty has been paid under section 31 or 35.

36. When the stamp-duty with which any instrument is chargeable has been paid or recovered under section 31 or section 35, the Judge or the Collector, as the case may be, shall certify by endorsement thereon that the proper stamp-duty has been levied upon it.

Every instrument so endorsed shall be returned on application to the person who produced it, or in whose possession it was found, provided that no instrument in respect of which a prosecution has been instituted shall be so returned until the prosecution has terminated.

Subject to the provision contained in section 48, such certificate shall be conclusive evidence of the amount of stamp-duty leviable on the instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

Right of person paying duty under section 31 or 35 when he is not bound to provide stamp.

37. When any duty has been levied under section 31 or section 35 from a person who is not bound under section 15 to provide the proper stamp, he shall be entitled, on production of the certificate mentioned in section 36 in a Civil Court of competent jurisdiction, to a decree against the person so bound under section 15 for the amount so levied.

Instruments chargeable with one anna duty.

38. Nothing contained in sections 31 and 35 applies to instruments chargeable with the duty of one anna only. Subject to the provisions of section 18, no such instrument shall be received in evidence for any purpose whatever, or be registered unless it has been stamped at the time of its execution or in accordance with the provisions of section 17.

Non-liability for loss of instruments sent under section 18, 33 or 34.

39. If any instrument sent or returned under section 18, 33 or 34, be lost, destroyed or injured during transmission, the Court or officer sending or returning the same shall not be liable for such loss, destruction or injury.

The person producing any such instrument under section 30 or section 34 may require a copy thereof to be made at his expense and authenticated by the Judge, the registering officer, or the head of the office, as the case may be; and such copy shall be kept in the Court or Office until the Judge, registering officer, or head otherwise directs.

Procedure where receipts are required.

40. When any person from whom money or other moveable property exceeding in amount or value ten rupees is due or claimed to be due, pays or delivers such money or property, the person to whom the same is paid or delivered shall give a receipt for such money or property.

Stamping unstamped receipts.

41. When any receipt comes unstamped to the hands of the person to whom it is given, he may affix thereto the necessary adhesive stamp, and upon so doing may require the person who gave it to pay the value of the said stamp.

Cancellation of adhesive stamps.

42. Whoever affixes, in accordance with the stamp law, any adhesive stamp to any instrument liable to duty shall, at the time of affixing the same, cancel such stamp by writing across it his name or initials, or, if he be a partner, the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled and rendered incapable of being used for any other instrument.

CHAPTER V.

ADJUDICATION OF DOUBTS AS TO STAMPS.

Adjudication of doubt as to proper stamp.

43. When any instrument chargeable with stamp-duty under this Act, whether previously stamped or not, is brought to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and shall be receivable in evidence or otherwise in all Courts and public offices as if originally executed on paper duly stamped:

Provided that nothing contained in the former part of this section shall authorize the Collector to make any such endorsement—

(*a*) on any instrument executed in British India and brought to him after the expiration of one month from the date of its execution:

(*b*) on any instrument executed out of British India and brought to him after the expiration of two months after its arrival in British India: or

(*c*) on any instrument chargeable with the stamp-duty of one anna, when brought to him after the drawing or execution thereof on paper not duly stamped.

Payments under section 43 how made.

44. The whole or any part of any payment under section 43 shall be made in stamps or in cash, as the Governor General in Council may from time to time direct by rules under section 101.

CHAPTER VI.

REFERENCE AND REVISION.

Reference to High Court.

45. (*a.*)—The Chief Controlling Revenue Authority may state any case coming before it under this Act, and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court: if it arise in the North-Western Provinces or Oudh, to the High Court of Judicature for the North-Western Provinces: if it arise in the Panjáb, to the Chief Court of the Panjáb: if it arise in the Central Provinces, to the High Court of Judicature at Bombay: and if it arise in any other part of British India, to the High Court of Judicature at Fort William.

(*b.*)—Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(*c.*)—If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*d.*)—The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

Procedure where Collector entertains doubt as to duty chargeable.

46. If any Collector entertains doubt as to the amount of stamp-duty chargeable on any instrument, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority, and such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty in conformity with such decision.

Procedure where Court entertains doubt as to duty on instrument.

47. If any Court other than a High Court entertains doubt as to the amount of stamp-duty chargeable on any instrument produced before it, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court to which he is subordinate, and such Court shall consider the case and send a copy of its decision to the Judge making the reference who shall dispose of the case conformably to such decision.

Revision of certificates and orders.

48. When any subordinate civil Court makes any certificate or order under this Act or improperly admits in evidence any instrument not duly stamped, the Court to which an appeal lies from the decrees of such subordinate Court, or the High Court may—

(*a*) call for and revise such certificate or order, or

(*b*) direct the proper stamp-duty and additional duty to be levied on the instrument so admitted, or

(*c*) pass such other order in the matter as it thinks fit.

All duty directed to be levied under this section, may be levied as if it were an arrear of land-revenue.

All certificates and orders of the Collector under this Act shall be open to revision by the Revenue Authority to which he is immediately subordinate, or by the Chief Controlling Revenue Authority:

Provided that no order passed on the revision of any certificate or order under this section shall invalidate any registration or other proceeding, previously made or taken, of or upon an instrument endorsed by the Judge or Collector under section 36 or section 43.

CHAPTER VII.

FEES IN THE CHARTERED HIGH COURTS.

49. The following fees shall be collected by adhesive stamps (namely):—

Levy of fees in High Courts on their original sides.

(*a*) fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by the twenty-fourth and twenty-fifth of Victoria, chapter 104, section 15;

(*b*) fees chargeable in each of such Courts under No. 14 of the fourth, and Nos. 16, 23, 24, 27 and 28, of the fifth, schedule.

Fees on documents filed, &c., in High Courts in their extraordinary jurisdiction.

50. No document of any of the kinds specified in the fourth or fifth schedule as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction;

In their appellate jurisdiction.

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

As Courts of reference and revision.

or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the same schedules as the proper fee for such document.

Procedure in case of difference as to necessity or amount of fee.

51. When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any

of the said High Courts, be referred to the Taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice appoints either generally or specially in this behalf.

The Chief Justice shall declare who shall be Taxing-officer within the meaning of this section.

Saving of fees to certain officers of High Court.

52. Nothing in this chapter applies to the commission payable to the Accountant General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

CHAPTER VIII.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

Fees on documents filed, &c., in Mufassal Courts or in public offices.

53. Except in the Courts mentioned in Chapter VII, and subject to the exemptions contained in schedule six, no document of any of the kinds specified as chargeable in the said fourth or fifth schedule shall be filed, exhibited or recorded in any Court of justice, or shall be received by any public officer, or granted under his seal or signature, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of such schedules as the proper fee for such document.

Power to stamp document inadvertently received.

54. If any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Amended document.

55. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, and the duty with which it is chargeable is not thereby increased, it shall not be necessary to impose a fresh stamp.

Computation of fees payable in certain suits:

56. The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows:—

for money:

i. In suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities or of other sums payable periodically)—according to the amount claimed:

for maintenance and annuities:

ii. In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year:

for other moveable property having a market-value:

iii. In suits for moveable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint:

iv. In suits—

for moveable property of no market-value:

(a) for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,

to enforce a right to share in joint family property.

(b) to enforce the right to share in any property on the ground that it is joint family property,

for a declaratory decree:

(c) to obtain a declaration under the Specific Relief Act, section 42,

for an injunction:

(d) to obtain an injunction,

for easements:

(e) for a right to some benefit (not herein otherwise provided for) to arise out of land, and

for accounts:

(f) for accounts—

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought:

for possession of land, houses and gardens:

v. In suits for the possession of land, houses and gardens—according to the value of the subject-matter; and such value shall be deemed to be—

where the subject-matter is land, and—

(a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled—

ten times the revenue so payable:

(b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled, but not permanently—

five times the revenue so payable:

(c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,

and nett profits have arisen from the land during the year next before the date of presenting the plaint—

fifteen times such nett profits:

but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood:

(d) where the land forms part of an estate paying revenue to Government, but is not a definite

share of such estate and is not separately assessed as abovementioned—the market-value of the land:

Proviso as to Bombay Presidency.

Provided that, in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

(1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government—a sum equal to five times the survey-assessment;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government—a sum equal to ten times the survey-assessment; and

(3) where the whole or any part of the annual survey-assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment, or the portion of assessment, so remitted.

Explanation.—The word "estate," as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or ryot shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue.

for houses and gardens:

(*e*) Where the subject-matter is a house or garden—according to the market-value of the house or garden:

to enforce a right of pre-emption:

vi. In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph v of this section) of the land, house or garden in respect of which the right is claimed:

for interest of assignee of land-revenue:

vii. In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint:

to set aside an attachment:

viii. In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached:

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest:

to redeem:

ix. In suits against a mortgagee or incumbrancer for the recovery of the property mortgaged, or to have the instrument of charge cancelled,

to foreclose:

and in suits by a mortgagee to foreclose the mortgage,

or where the mortgage is made by conditional sale, to have the sale declared absolute—

according to the principal money for the time being secured by the instrument of mortgage or charge:

for specific performance.

x. In suits for specific performance—

(*a*) of a contract of sale—according to the amount of the consideration:

(*b*) of a contract of mortgage—according to the amount agreed to be secured:

(*c*) of a contract of lease—according to the aggregate amount of the fine or premium (if any), and of the rent agreed to be paid during the first year of the term:

(*d*) of an award—according to the amount or value of the property in dispute:

between landlord and tenant.

xi. In the following suits between landlord and tenant, (namely)—

(*a*) for the delivery by a tenant of the counterpart of a lease,

(*b*) for the delivery by a landlord of a lease,

(*c*) to contest a notice of ejectment,

(*d*) to recover the occupancy of land from which a tenant has been illegally ejected by the landlord, and

(*e*) to establish a right of occupancy—

according to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint,

(*f*) to enhance the rent of a tenant having a right of occupancy, and

(*g*) to abate the rent of any tenant,—

five times the amount by which the rent is sought to be enhanced or abated.

The plaint or memorandum of appeal in every suit or appeal mentioned in this section shall state the amount or value with reference to which the fee payable in respect of such plaint or memorandum is to be computed.

Fees in certain suits by Government ryots in Madras.

57. Notwithstanding anything herein contained, throughout the territories subject to the Governor of Fort St. George in Council, the fees payable in suits by Government ryots for the recovery of land sold for arrears of revenue shall not exceed the amount which would be payable if the value of the subject-matter were only the rent of the land payable for the year next before the date of presenting the plaint.

Fee on memorandum of appeal against order relating to compensation.

58. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

Power to ascertain nett profits or market-value.

59. If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section 56, clauses v and vi, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

Procedure where nett profits or market-value wrongly estimated.

60. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive,

may in its discretion refund the excess paid as such fee: but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated:

In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.

61. In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

When the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Decision of questions as to valuation.

62. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal, shall (subject to the provisions of section 54, clause (*b*) and section 588, clause (*e*) of the Code of Civil Procedure) be decided by the Court in which such plaint or memorandum, as the case may be, is filed.

Where any suit or appeal in which any such question has arisen comes before a Court of appeal, reference or revision, and such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of the second paragraph of section 60 shall apply.

Additional fee where respondent takes objection to unappealed part of decree.

63. When any appeal is presented to a civil Court, not against the whole of a decision, but only against so much thereof as relates to a portion of the subject-matter of the suit, the memorandum of appeal shall be chargeable with the fee which would have been payable if the subject-matter had been such portion only; and, if on the hearing of such appeal, the respondent takes, under section 561 of the Code of Civil Procedure, an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

Suit comprising more than one subject.

64. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section 45.

Cancellation of stamp.

65. No document mentioned in Schedule IV or Schedule V and requiring an adhesive stamp under the rules for the time being in force under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled in manner prescribed by such rules.

Written examinations of complainants.

66. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

Repayment of fees paid on applications to criminal Courts.

67. Whenever an application or petition containing a complaint or charge of an offence, other than an offence for which police-officers may arrest without warrant, is presented to a criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

In the case mentioned in section 66, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the Court.

CHAPTER IX.

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

Relief where too high a court-fee has been paid on probate or letters of administration.

68. Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Court by which the probate or letters has or have been granted,

and delivers to such Court a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Court is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Court may at its discretion—

(*a*) cancel the stamp on the probate or letters, if such stamp has not been already cancelled;

(*b*) order that another stamp be substituted for denoting the court-fee which should have been paid thereon; and

(*c*) order that an allowance for the difference between them, or a refund of the amount in money, be made as in the case of spoiled stamps.

Relief where debts due from a deceased person have been paid out of his estate.

69. Whenever it is proved to the satisfaction of such Court that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

the Court may order the amount of the difference to be refunded, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the Court may allow such further time for making the claim as may appear to be reasonable under the circumstances.

Relief in case of several grants.

70. Whenever a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

Probates declared valid as to trust-property though not covered by court-fee.

71. The probate of the will, or the letters of administration of the effects, of any person deceased, heretofore or hereafter granted, shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

Provision for case where too low a court-fee has been paid on probates, &c.

72. When any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Court by which the probate or letters has or have been granted, may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value, and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters:

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the Court is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the Court may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

Administrator to give proper security before letters stamped under section 79.

73. In case of letters of administration on which too low a court-fee has been paid at first, the said authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had then been ascertained.

Executors, &c., not paying full court-fee on probates, &c., within six months after discovery of underpayment.

74. Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

Collector to deliver or pay stamp or amount directed by Court.

75. When any Court orders under this chapter any stamp to be substituted or amount to be refunded, such stamp or amount shall be delivered or paid by any Collector to the person producing the Court's order or certificate authorizing such delivery or payment.

This chapter applied to certificates under Acts XL of 1858, XXVII of 1860 and XX of 1864.

76. The provisions of this chapter shall, *mutatis mutandis*, apply to certificates granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of Minors in the Pre-*

sidency of Fort William in Bengal), or Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*), or Act No. XX of 1864 (*for making better provision for the care of the persons and property of Minors in the Presidency of Bombay*), or Bombay Regulation VIII of 1827 (*to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of property by the Courts*), and to the holders of such certificates.

CHAPTER X.

REFUNDS.

Allowance for spoiled stamps.

77. Subject to such rules as may from time to time be made by the Governor General in Council as to the evidence, by affidavit or otherwise, which the Collector may require, allowance shall be made by the Collector for stamps spoiled in the cases hereinafter mentioned (that is to say):—

(1.) The stamp on any paper inadvertently and undesignedly spoiled, obliterated, or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any party, and for which stamp no money or other consideration has been paid or given to the attorney, pleader, or other person employed to transact the business intended to have been carried into execution thereby, or to the person by whom the same was written:

(2). Any adhesive stamp which has never been used or affixed to any paper, but which has been inadvertently and undesignedly spoiled or rendered unfit for use:

(3.) The stamp used or intended to be used for any bill of exchange or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of the hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negociated, issued, or put in circulation, or made use of in any other manner whatever, and which being a bill of exchange has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon:

(4.) The stamp used or intended to be used for any bill of exchange or promissory note signed by or on behalf of the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been presented for acceptance or accepted or endorsed, or being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such error or omission as aforesaid, with the spoiled bill or note:

(5.) The stamp used for any of the following instruments, that is to say:—

(*a*) an instrument executed by any party thereto, but afterwards found to be absolutely void in law from the beginning:

(*b*) an instrument executed by any party thereto, but afterwards found unfit by reason of any error or mistake therein for the purpose originally intended:

(*c*) an instrument executed by any party thereto, but which by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed:

(*d*) an instrument executed by any party thereto, which for want of the execution thereof by some material and necessary party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:

(*e*) an instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted totally fails of the intended purpose:

(*f*) an instrument executed by any party thereto, which for want of registration within the time required by law becomes null and void:

(*g*) an instrument executed by any party thereto, which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped:

(*h*) an instrument executed by any party thereto, which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided as follows:—

(1.) that in the case of an executed instrument,

(*a*) that instrument is given up to be cancelled:

(*b*) the application for relief is made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has been sent abroad, and in that case within six months after it has been received back in any part of British India:

(*c*) no suit has been instituted in which the instrument could or would have been given or offered in evidence:

(2.) that in the case of stamped paper, not having any executed instrument written thereon, and of an adhesive stamp not affixed to any material, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

Allowance for misused stamps.

78. When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not liable to any duty, the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within

six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to any duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

Allowance how to be made.

79. In any case in which allowance is made for spoiled or misused stamps the Collector may give in lieu thereof other stamps of the same denomination and value, or, if required, and he thinks proper, stamps of any other denomination to the same amount in value, or, at his discretion, the same value in money, deducting the proper allowance on the purchase from Government of stamps of the like description.

Repurchase of stamps not wanted.

80. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector may, if he in his discretion thinks fit, repay to the applicant the amount or value of such stamp in money, deducting the proper discount, upon his delivering up the stamp to be cancelled, and proving to the Collector's satisfaction that it was purchased by the applicant with a *bonâ fide* intention to use it, and that he has paid the full value thereof without any deduction (except only the amount of such discount), and that the stamp was so purchased within the period of six months next preceding the application.

Refund of fee paid on memorandum of appeal.

81. If a plaint or appeal which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in section 562 of the same Code, for a second decision by the lower Court, the appellate Court may grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that, if, in the case of a remand in appeal, the order of remand does not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

Refund of fee on application for review of judgment.

82. When an application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

Refund where Court reverses or modifies its former decision on ground of mistake.

83. When an application for a review of judgment is admitted, and on the re-hearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector the fee paid on the application.

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

Refund where plaint rejected for merely technical defect.

84. When a plaint disclosing a reasonable case on the merits is presented to any civil Court in such a form that the Judge rejects it, not for any substantial defect, but on account of a purely technical error in form only, and so as to leave the plaintiff free to prosecute the same case in another form against the same defendant, the value of the stamp on the plaint shall be refunded to the plaintiff on his presenting an application to the Collector of the District in which the Court is situate, together with a certificate from the Judge who rejected the plaint, that it was rejected under the circumstances above described and that in his opinion the value of the stamp should be refunded.

Remission of additional duty levied under section 31.

85. The Chief Controlling Revenue Authority may upon application remit wholly or in part any additional duty levied under section 31.

CHAPTER XI.

CRIMINAL PENALTIES.

Penalty for executing instrument on paper not duly stamped.

86. Any person making, signing or issuing, or, except as provided in section 18, accepting, endorsing, paying, or receiving payment of any bill of exchange, promissory note, cheque, or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

and any person making, executing or signing otherwise than as a witness any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to a fine not exceeding two hundred rupees.

Penalty for presenting, &c., unstamped foreign bills or notes.

87. Any person presenting for acceptance or for payment, or accepting, paying, endorsing, transferring or in any manner negociating, any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Refusal to give receipt.

88. Any person required by section 40 to give a receipt and refusing or neglecting to give the same shall be liable for every such offence to a fine not exceeding one hundred rupees.

Penalty for failure to cancel such stamps.

89. Any person required to cancel an adhesive stamp in manner directed by section 42, and refusing or neglecting so to do, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

90. When a bill of exchange or policy of insurance purports to be drawn or executed in a set of two or more, any person using the second or third of a set, the first of which has not been duly stamped, shall, for every such offence, be liable to a fine not exceeding one thousand rupees.

Penalty for not stating consideration.

91. If the full consideration-money or value is not set forth in any instrument as required by section 29, the grantor and grantee shall each be liable to a fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have

been chargeable under this Act, if the full consideration-money or value had been duly set forth in such instrument, in addition to the duty actually paid for the same.

Penalty on attorneys, &c., not inserting true consideration.

92. Any attorney, vakíl, pleader, mukhtár or other person employed in or about the preparing of any instrument in or upon which the full consideration-money or value is hereby required to be truly set forth,

or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned,

who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money or value,

shall, for every such offence, pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakíl, pleader and mukhtár convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakíl, pleader or mukhtár:

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money or value had been truly set forth as aforesaid.

Fraudulent removal, sale, &c., of adhesive stamps.

93. Whoever commits any of the following offences (namely):—

(*a*) fraudulently removes or causes to be removed from any instrument any adhesive stamp or affixes any adhesive stamp which has been so removed to any other instrument with intent that such stamp may be used again;

(*b*) sells or offers for sale or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid;

(*c*) practises or is concerned in any fraudulent act, contrivance or device not specially provided for, with intent to defraud the Government of any stamp-duty or court-fee,

shall forfeit, over and above any other penalty to which he may be liable, the sum of five hundred rupees, and in default of payment shall be imprisoned for a term which may extend to six months.

Penalty for stamp-vendor disobeying rules.

94. Any person appointed to sell stamps, who knowingly disobeys any rule made under section 101, and any person not so appointed who sells or offers for sale any stamp, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

Reward to informers.

95. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

Institution and conduct of prosecutions.

96. All prosecutions in respect of any offence punishable by this Act, shall be conducted by the Collector or such other officer as the Local Government generally or the Collector specially authorizes in that behalf.

Magistrates having jurisdiction.

97. Offences punishable under this Act may be tried, within the limits of the towns of Calcutta, Madras and Bombay, by a Magistrate of Police, and, beyond those limits, by a Magistrate of the first class or a Magistrate of the second class:

Provided that, in imposing penalties under this Act, no such person shall exceed the limits of jurisdiction prescribed for him by the Code of Criminal Procedure.

CHAPTER XII.

MISCELLANEOUS.

Employment of single impressed stamp.

98. When an impressed stamp is used to defray the amount of duty with which any instrument is chargeable, such amount shall be defrayed by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be defrayed by two or more impressed stamps of which the aggregate amount is the amount so required:

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under the rules hereinafter mentioned, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to defray the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

Employment of several stamped papers.

99. When more stamped papers than one are used under section 98 for an instrument chargeable with stamp-duty under this Act, each paper so used shall contain a part of the instrument.

Power to reduce or remit rates of stamp-duty.

100. The Governor General in Council may from time to time, by order published in the *Gazette of India*, reduce or remit, in the whole or any part of British India, the duties or fees chargeable under this Act on all or any of the instruments mentioned in the schedules, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the schedules when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancelment or variation shall be published in the *Gazette of India*.

Power to make subsidiary rules.

101. The Governor General in Council may from time to time frame rules consistent with this Act for regulating the following matters:—

(*a*) the description of stamp for denoting the duty or fee chargeable on every instrument under the stamp law:

(*b*) the supply and sale of stamps, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons:

(*c*) the size and shape of the stamped paper to be used for bills of exchange:

(*d*) the classes of officers to be empowered to perform the functions of a Collector under chapter X, and the evidence which the Collector and such officers may require:

(*e*) the mode of cancelling court-fee stamps and the persons by whom such cancellation is to be effected:

(*f*) the keeping accounts of all stamps used under chapters VII and VIII:

Approval and publication of rules.

Such rules shall be published in the *Gazette of India*, and shall thereupon have the force of law.

SCHEDULE I.

AD VALOREM STAMP-DUTIES.

DESCRIPTION OF INSTRUMENTS.				PROPER STAMP-DUTY.
Class I.				
		Rs.	Rs.	
1. BILL OF EXCHANGE PAYABLE AT SIGHT OR AT ANY PERIOD NOT EXCEEDING ONE YEAR AFTER DATE OR SIGHT.*	When the amount of the Bill or Note does not exceed ...		... 100	Two annas.
2. PROMISSORY NOTE SO PAYABLE.	and when the amount exceeds ...	100 but does not exceed ...	250	Four annas.
	Do. ...	250 do. ...	500	Eight annas.
	Do. ...	500 do. ...	750	Twelve annas.
	Do. ...	750 do. ...	1,000	One rupee.
	and for every 1,000 or part thereof in excess of		... 1,000	One rupee.
3. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT ON OR BEFORE THE EXPIRATION OF THREE MONTHS FROM THE DATE OF SUCH INSTRUMENT OF A LOAN MADE UPON THE DEPOSIT OF TITLE DEEDS OR OTHER VALUABLE SECURITY.	...	...		One-half of the stamp-duty payable on a Bill of Exchange for the amount secured.
4. POLICY OF INSURANCE.*				
Class II.				
5. BOND (NOT OTHERWISE PROVIDED FOR BY THIS ACT) FOR ANY SPECIFIED AMOUNT.	When the amount secured does not exceed ...		50	Four annas.
6. BOTTOMRY-BOND...	When such amount exceeds ...	50, but does not exceed ...	100	Eight annas.
7. RESPONDENTIA-BOND.	and for every...	100 or part thereof in excess of... 100 up to ...	1,000	Eight annas.
8. SETTLEMENT.	and for every...1,000 or part thereof in excess of ...		1,000	Five rupees.

* NOTE.—When any bill or policy coming under No. 1 or No. 4 is drawn in a set, the proper stamp shall be borne by the first of the set, and the remaining parts must be stamped by the Collector "duty-paid."

SCHEDULE I—*continued.*

AD VALOREM STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.		Rs.	PROPER STAMP-DUTY.
9. BILL OF EXCHANGE PAYABLE AT A PERIOD EXCEEDING ONE YEAR AFTER DATE OR SIGHT. 10. PROMISSORY NOTE SO PAYABLE.	... ...		The same duty as a Bond (No. 5) for the amount of such Bill or Note.
11. PARTITION-DEED	... ...		The same duty as a Bond (No. 5) for an amount equivalent to the value of the entire property distributed.
12. ASSIGNMENT (OTHERWISE THAN BY INDORSEMENT) OF ANY INTEREST SECURED BY A BOND, MORTGAGE-DEED, OR POLICY OF INSURANCE.	(*a*). When the amount or value of such interest does not exceed	1,000	The same duty as a Bond (No. 5) for such amount or an amount equivalent to such value.
	(*b*). In any other case.		Five rupees.
13. ADMINISTRATION-BOND. 14. BOND OR MORTGAGE-DEED FOR THE EXECUTION OF AN OFFICE, OR TO ACCOUNT FOR MONEY RECEIVED BY VIRTUE THEREOF.	(*a*). When the amount secured does not exceed ...	1,000	The same duty as a Bond (No. 5).
	(*b*). In any other case		Five rupees.
15. CUSTOMS-BOND ... 16. INDEMNITY-BOND.			
17. APPRAISEMENT OR VALUATION— OF ANY PROPERTY OR OF ANY INTEREST THEREIN, OR OF THE ANNUAL OR MONTHLY VALUE OF SUCH PROPERTY, OR OF ANY REPAIRS WANTED, OR OF THE MATERIALS USED OR TO BE USED IN ANY BUILDING, OR OF ANY ARTIFICER'S WORK.	(*a*). Where the amount of such appraisement or valuation does not exceed ...	1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case		Five rupees.

SCHEDULE I—*continued.*

AD VALOREM STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
18. AWARD	(*a*). Where the amount or value of the property in dispute does not exceed Rs. 1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case ...	Five rupees.
Class III.		
19. CONVEYANCE ...	When the amount paid or secured or the value expressed does not exceed 50	Eight annas.
	Exceeds ... 50 but does not exceed 100	One rupee.
20. INSTRUMENT OF GIFT, OR EXCHANGE OF ANY PROPERTY, NOT OTHERWISE PROVIDED FOR.	For every ... 100 or part thereof in excess of Rs. 100 up to ... 1,000	One rupee.
	and for every 1,000 or part thereof in excess of 1,000	Ten rupees.
21. TRANSFER OF A SHARE IN A COMPANY OR ASSOCIATION.	... ...	One-quarter of the duty payable on a Conveyance.
Class IV.		
22. MORTGAGE-DEED	(*a*). When possession of the property comprised therein is not given by the mortgagor at the time of execution.	The same duty as a Bond (No. 5) for the amount secured by such deed or instrument.
23. INSTRUMENT OF FURTHERCHARGE ON THE MORTGAGED PROPERTY.	(*b*). When possession of the property comprised therein is given by the mortgagor at the time of execution.	The same duty as a Conveyance for a consideration equivalent to the amount secured by such deed or instrument.
24. RELEASE OF ANY CLAIM OVER PROPERTY, WHETHER SECURED BY MORTGAGE-DEED OR NOT.	(*a*). If the amount of the claim does not exceed ... 1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case ...	Five rupees.
25. RECONVEYANCE OF MORTGAGED PROPERTY.	(*a*). If the consideration for which property was mortgaged does not exceed... 1,000	The same duty as a Conveyance.
	(*b*). In any other case ...	Ten rupees.

SCHEDULE I—*concluded.*

AD VALOREM STAMP-DUTIES.—*concluded.*

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
26. LEASE ...	(*a*). Where the lease is expressed to be for a term—	
	(*aa*) of less than one year ...	The same duty as a Bond (No. 5) for the whole amount payable under such lease.
	(*bb*) of not less than one year, but not more than three years.	The same duty as a Bond (No. 5) for the average annual rent reserved.
	(*cc*) exceeding three years, or where no term is expressed.	The same duty as a Conveyance for a consideration equal to the amount of the average annual rent reserved.
	(*b*). Where the lease is granted for a fine or premium, and where no rent is reserved.	The same duty as a Conveyance for consideration equal to the amount of such fine.
	(*c*). Where the lease is granted for a fine or premium in addition to rent reserved.	The same duty as a Conveyance for consideration equal to the amount of such fine, in addition to the duty payable on such lease if no fine or premium had been paid.
27. SURRENDER OF LEASE.	(*a*). When the duty payable on the lease does not exceed five rupees.	The same duty as is payable on the lease.
	(*b*). In any other case	Five rupees.
28. COPY, DUPLICATE OR EXTRACT ATTESTED TO BE A TRUE COPY, DUPLICATE OR EXTRACT, AND NOT PROVIDED FOR IN THE FOURTH OR FIFTH SCHEDULE.	(*a*). If the duty payable on the original does not exceed eight annas.	The same duty as is payable on the original.
	(*b*). In any other case	Eight annas.
29. COUNTERPART OF ANY INSTRUMENT UPON WHICH DUTY IS PAYABLE.	(*a*). If the duty payable on the original instrument is less than one rupee.	The same duty as is payable on the original.
	(*b*). In any other case	One rupee.

SCHEDULE II.

FIXED STAMP-DUTIES.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
I.	
1.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, Share in a Company or Association, or Bill of Exchange	One anna.
2.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding ten rupees	
3.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association ...	
4.—DELIVERY ORDER	
5.—LETTER OF CREDIT	
6.—LETTER OF ALLOTMENT OF SHARES in any Company or proposed Company, or in any loan to be raised by any Company or proposed Company	
7.—NOTE OR MEMORANDUM written in any book, or written on a separate paper, whereby any account, debt or demand or any part of any account, debt or demand therein specified and amounting to ten rupees or upwards, is expressed to have been balanced or is acknowledged to be due (*a*)	
8.—PROXY to vote at any one meeting of—	
(*a*).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable	
(*b*).—Municipal Commissioners	
(*c*).—Justices of the Peace, being a body corporate ...	
(*d*).—Proprietors, members or contributors to the funds of any institution	
9.—RECEIPT OR DISCHARGE	
10.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel	
II.	
11.—BILL OF LADING (*b*)	Four annas.
12.—DOCK-WARRANT	
13.—INSTRUMENT OF EXCHANGE whereby the owner or occupier of land in a village in the Presidency of Bombay relinquishes his rights therein to the Local Government, upon the site of the village being changed, and accepts rights in other land in exchange for the rights so relinquished	

NOTES.—(*a*). If the acknowledgment is accompanied by any promise to pay the amount acknowledged or any part thereof, the provisions of section 28 apply.

(*b*). When a Bill of lading is drawn in sets, the proper stamp therefor must be borne by each one of the sets.

SCHEDULE II—*continued.*

FIXED STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
III.	
14.—AGREEMENT by the acceptor of the occupancy of land denoted by a survey number to pay revenue therefor under the Bombay Act I of 1865, section 28 (*c*) ...	Eight annas.
15.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act (*d*) ...	
16.—NOTICE OF PROTEST by the master or owner of a ship	
17.—POWER-OF-ATTORNEY for the sole purpose of presenting one or more documents for registration in relation to a single transaction	
IV.	
18.—AFFIDAVIT	One rupee.
19.—CHARTER-PARTY	
20.—COLLATERAL INSTRUMENT	
21.—NOTARIAL ACT	
22.—POWER-OF-ATTORNEY authorizing a person to act in a single transaction, not being the presentation of documents for registration	
23.—PROTESTS—	
A.—Of a Bill of Exchange or Promissory Note ...	
B.—Of the master or owner of a ship	
V.	
24.—CONVEYANCE OF ANY PROPERTY without consideration otherwise than by gift, exchange, or partition ...	Five rupees.
25.—INSTRUMENT OF APPRENTICESHIP	
26.—INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	
27.—INSTRUMENT OF DIVORCE	
28.—POWER-OF-ATTORNEY authorizing a person to act for another in more than one transaction or generally ...	

NOTES.—(*c*). Provided that when the yearly revenue assessed on the land to which such agreement refers is less than eight annas, the agreement shall be subject to duty not exceeding the amount of such revenue.

(*d*). When two or more letters are tendered in evidence to prove any agreement between the writers thereof, it is sufficient if one of such letters is stamped as an agreement.

SCHEDULE II—*continued.*

FIXED STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
VI.	
29.—COMPOSITION-DEED	Ten rupees.
30.—INSTRUMENT OF CO-PARTNERSHIP	
31.—INSTRUMENT (OTHER THAN A WILL) PURPORTING TO CONFER AN AUTHORITY TO ADOPT...	
32.—INSTRUMENT OF TRANSFER under the Administrator General's Act (section 31)	
33.—LETTER OF LICENSE	
34.—LICENSE granted under the Arms Act (section 7) ...	
35.—REVOCATION OF ANY USE OR TRUST of or concerning any property	
36.—THIRD CLASS MUKHTÁR'S CERTIFICATE (under Act XX of 1865) (*d*)	
37.—THIRD CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*d*)	
VII.	
38.—APPOINTMENT in execution of a power, whether of trustees or of property, where made by any writing not being a Will	Fifteen rupees.
39.—DECLARATION OF ANY USE OR TRUST of or concerning any property where made by any writing not being a Will	
40.—ARTICLES OF ASSOCIATION OF A COMPANY ...	
41.—MEMORANDUM OF ASSOCIATION OF A COMPANY	
42.—SECOND CLASS MUKHTÁR'S CERTIFICATE (under Act XX of 1865) (*e*)	
43.—SECOND CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*e*)	
44.—THIRD CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*d*)	

NOTES.—(*d*). A third class certificate authorizes—

(1). *A Pleader* to practise in the Courts of Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsildárs.

(2). *A Mukhtár* to practise in the Courts of Commissioners of Circuit, Magistrates, Munsifs, Assistant Commissioners and Extra Assistant Commissioners.

(3). *A Revenue-Agent* to practise in the office of a Collector or any office subordinate thereto.

(*e*). A second class certificate authorizes—

(1). *A Pleader or Mukhtár* to practise in the District Courts and all Courts subordinate thereto.

(2). *A Revenue-Agent* to practise in the office of a Commissioner or any office subordinate thereto.

SCHEDULE II—*concluded.*

FIXED STAMP-DUTIES—*concluded.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
VIII.	
45.—FIRST CLASS MUKHTAR'S CERTIFICATE (under Act XX of 1865) (*f*) ... ... 46.—FIRST CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*f*) ... ... 47.—SECOND CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*e*)	Twenty-five rupees.
IX.	
48.—FIRST CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*f*)	Fifty rupees.
X.	
49.—PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION or for the extension of the term of the exclusive privilege of making or using or selling such invention in India (under Act XV of 1859)	One hundred rupees.
XI.	
50.—ADMISSION AS AN ATTORNEY IN ANY HIGH COURT	Two hundred and fifty rupees.
XII.	
51.—ARTICLES OF CLERKSHIP OR CONTRACT whereby any person becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court ... 52.—ENROLMENT AS AN ADVOCATE OF ANY HIGH COURT	Five hundred rupees.

NOTE.—(*f*) A first class certificate authorizes—

(1). *A Pleader or Mukhtár* to practise in the High Court and all Courts subordinate thereto.

(2). *A Revenue-Agent* to practise in the Board of Revenue or any office subordinate thereto.

SCHEDULE III.

EXEMPTIONS FROM STAMP-DUTY.

1. Affidavit when made—

(a). for the sole purpose of enabling any person to receive any pension or charitable allowance; or

(b). for the immediate purpose of being filed or used in any Court or before the officer of any Court; or

(c). as a condition of enlistment under the Indian Articles of War.

2. Agreement or memorandum of agreement—

(a). for or relating to the sale of goods or merchandize exclusively;

(b). made by ryots for the cultivation of the poppy for Government.

3. Any instrument whether executed by or in favour of Government in cases where the Government would but for this exemption be liable to pay for the stamp thereon.

4. Appraisement or valuation made for, and for the information of one party only, and not being in any manner obligatory as between parties either by agreement or operation of law.

5. Assignment of copyright by entry made under Act No. XX of 1847, section 5.

6. Awards and agreements made under the Land Acquisition Act, 1870.

7. Bond when executed by—

(a). the sureties of middlemen (lambardárs or khattadárs), taking advances for the cultivation of the poppy for Government;

(b). headmen nominated under rules framed in accordance with the Bengal Act III of 1876, section 99, for the due performance of their duties under that Act;

(c). any person for the purpose of guaranteeing that the local income derived from private subscriptions of a charitable dispensary or hospital shall not be less than a specified sum per mensem.

8. Contracts for service in British Burma under the Chief Commissioner of that province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner.

9. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

10. Counterpart of any instrument exempted from stamp-duty by this Schedule.

11. Instrument of Apprenticeship relating to any poor child apprenticed by or at the sole charge of any public charity.

12. Instruments executed by salaried officers of Government to secure the due performance of their duties.

13. Leases—

(a). When granted to or by a person cultivating any land with his own hands, unless a fine or premium be paid in consideration of such lease.

(b). Of fisheries granted under the Burma Fisheries Act, VII of 1875.

14. Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

15. Letters of hypothecation accompanying a bill of exchange.

16. Receipts—

(a). given for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army when serving in such capacity:

(b). given for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity:

(c). given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies, and serving in such capacity:

SCHEDULE III—*concluded.*

EXEMPTION FROM STAMP-DUTY—*concluded.*

(*d*). given for money or securities for money deposited in any bank or in the hands of any banker or person acting as a banker to be accounted for:

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for:

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

17. Receipt or discharge—

(*a*). granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inám lands: or

(*b*). endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured.

18. Surrender of lease executed by a person cultivating the land with his own hand to his landlord.

19. Tenders to the Government of India on account of any loan.

20. Transfers by endorsement—

(*a*). of a negotiable instrument or policy of insurance:

(*b*). of securities of the Government of India.

SCHEDULE IV.

AD VALOREM COURT-FEES.

NUMBER.		PROPER FEE.
1. Plaint or memorandum of appeal (not otherwise provided for in this Act), presented to any civil or revenue Court, except High Courts established by letters patent and Courts of Small Causes.	When the amount or value of the subject-matter in dispute does not exceed five rupees	Six annas.
	When such amount or value exceeds five rupees—For every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees	Six annas.
	When such amount or value exceeds one hundred rupees—For every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees	Twelve annas.
	When such amount or value exceeds one thousand rupees—For every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees	Five rupees.
	When such amount or value exceeds five thousand rupees—For every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees	Ten rupees.
	When such amount or value exceeds ten thousand rupees—For every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees ...	Fifteen rupees.
	When such amount or value exceeds twenty thousand rupees—For every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees	Twenty rupees.
	When such amount or value exceeds thirty thousand rupees—For every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees	Twenty rupees.
	When such amount or value exceeds fifty thousand rupees—For every five thousand rupees, or part thereof, in excess of fifty thousand rupees	Twenty-five rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	
2. Plaint presented to any Court of Small Causes.	When the amount or value of the subject-matter in dispute does not exceed five rupees	Eight annas.
	When such amount or value exceeds five rupees—For every five rupees or part thereof in excess of five rupees up to one hundred rupees	Eight annas.
	When such amount or value exceeds one hundred rupees—For every ten rupees or part thereof in excess of one hundred rupees up to one thousand rupees	One rupee.

SCHEDULE IV—*continued.*

AD VALOREM COURT-FEES—*continued.*

NUMBER.		PROPER FEE.
3. Plaint in a suit for possession under the Specific Relief Act, 1877, section 42.	... ...	A fee of one-half the amount prescribed in the foregoing scale.
4. Application for review of judgment or a new trial, if presented on or after the ninetieth day from the date of the decree.	... ...	The fee leviable on the plaint or memorandum of appeal in the suit in which the application is presented.
5. Application for review of judgment or a new trial, if presented before the ninetieth day from the date of the decree.	... ...	One-half of the fee leviable on the plaint or memorandum of appeal in the suit in which the application is presented.
6. Applications under sections 523 or 525 of the Code of Civil Procedure.	(*a*).—When the amount or value of the subject-matter in dispute does not exceed Rs. 500.	One-half of the fee payable on a plaint in a suit.
7. Agreement under section 527 of the Code of Civil Procedure.	(*b*).—In any other case	Twenty rupees.
8. An authenticated copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any civil Court other than a High Court, or by the presiding officer of any revenue Court or office, or by any other judicial or executive authority—	
	(*a*).—If the amount or value of the subject-matter is fifty or less than fifty rupees	Four annas.
	(*b*).—If such amount or value exceeds fifty rupees	Eight annas.
	When such judgment or order is passed by a High Court	One rupee.
9. An authenticated copy of a decree or order having the force of a decree.	When such decree or order is made by any civil Court other than a High Court, or by any revenue Court—	
	(*a*).—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees	Eight annas.
	(*b*).—If such amount or value exceeds fifty rupees	One rupee.
	When such decree or order is made by a High Court	Four rupees.
10. An authenticated copy of any document liable to stamp-duty under Schedule I, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*).—When the stamp-duty chargeable on the original does not exceed eight annas ...	The amount of the duty chargeable on the original.
	(*b*).—In any other case	Eight annas.

SCHEDULE IV—*concluded.*

AD VALOREM COURT-FEES—*concluded.*

NUMBER.		PROPER FEE.
11. Certificate of administration granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal*), or under Act No. XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay.*)*	If the amount or value of the property in respect to which such certificate is granted does not exceed five hundred rupees	Five rupees.
	If such amount or value exceeds five hundred rupees but not one thousand rupees ...	Ten rupees.
	And for every one thousand rupees, or part thereof, in excess of one thousand rupees ...	Ten rupees.
12. Certificate granted under Bombay Regulation VIII of 1827 (*to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of Property by the Courts.*)*	If the amount or value of the property in respect of which the probate or letters or certificate shall be granted exceeds one thousand rupees	Two and a half per centum on such amount or value.
13. Certificate granted under Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons.*)*	*Explanation.*—Property which a trustee has power to appoint as he thinks fit is property within the meaning of Nos. 12, 13 and 14.	
14. Probate of a will or letters of administration with or without will annexed.		

* NOTE.—The person to whom any such certificate is granted, or his representative, shall after the expiration of twelve months from the date of such certificate, and thereafter whenever the Court granting such certificate requires him so to do, file a statement on oath of all monies recovered or realised by him under such certificate.

If the monies so recovered or realised exceed the amount of debts or other property as sworn to by the person to whom the certificate is granted, the Court may cancel the same and order such person to take out a fresh certificate and pay the fee prescribed by this Schedule for such excess.

In default of filing such statement within the time allowed, the Court may cancel the certificate.

A certificate which has become liable to cancellation under any of the provisions of this Note, shall remain in force until it is actually cancelled.

SCHEDULE V.

FIXED FEES.

DESCRIPTION OF DOCUMENT.		PROPER FEE.
1. Application in writing, by any person having dealings with the Government, and relating exclusively to such dealings.	When presented to any officer of the Customs or Excise Department, or to any Magistrate.*	One anna.
2. Application in writing, by any person holding temporarily settled land under direct engagement with Government, and relating exclusively to such engagement.	When presented to any officer of land-revenue.	
3. Application in writing, and relating to the conservancy or improvement of any place.	When presented to any Municipal Commissioner.	
4. Application in writing for the refund of any money paid by or on behalf of the applicant to Government.	When presented to any officer of the Customs, Excise or Revenue Department, or any Executive Authority.	
5. Application in writing for the renewal or refund of value of spoiled stamps.	When presented to any Collector or other officer authorized to grant such renewal or refund.	
6. Application in writing, in reference to any suit or case of which the subject-matter is less than fifty rupees in amount or value.	When presented to any civil Court subordinate to a district Court (under the Code of Civil Procedure, 1877) or to a Collector or Revenue Officer subordinate to a Collector.	
7. Application in writing for the delivery of a copy or translation of any judgment, decree or order, or a copy of any other document.	When presented to any Court or Executive Authority, and relating to a judgment, decree or order passed by such Court or authority or a record in such Court or the office of such Executive Authority.	
8. Petition of objection under the North-Western Provinces License Act, 1877.	When presented to any Collector—	
	(a) by a person charged under Class III ...	One anna.
	(b) by a person charged under Class II ...	Four annas.
9. Application in writing under Chapter II, III, IV, X or XVI of the Civil Procedure Code, 1877.	When presented to any Civil Court subordinate to a High Court, and relating to any suit or case of which the subject-matter is not less than fifty rupees in amount or value ...	Four annas.

SCHEDULE V—*continued.*

FIXED FEES—*continued.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
10. Application in writing for the determination by any Court of the amount of compensation to be paid by a landlord to his tenant, or to deposit in any Court revenue or rent*.	.....	Eight annas.
11. Bail-bond or other instrument of obligation guaranteeing the attendance of the person by whom or on whose behalf the bond or instrument is executed when required.	When given by direction of any Court or Executive Authority.	
12. Complaint in writing of any offence other than an offence for which a Police Officer may under the Criminal Procedure Code arrest without warrant.	When presented to any Criminal Court.	
13. Copy—duly authenticated—of any document taken out of a Civil or Criminal Court or Revenue Office or from the Office of any Commissioner or Magistrate and not otherwise provided for by this Act.	For every sheet of paper on which such copy is engrossed.	
14. Plaint or memorandum of appeal in a suit to obtain possession under Act No. XVI of 1838, or the Mamlatdárs' Courts Act, 1876.	.....	
15. Plaint or memorandum of appeal in a suit to obtain a declaratory decree in respect of an under-proprietary tenure in the Province of Oudh.	.....	
16. Undertaking under the Indian Divorce Act, section 49.	.....	

* *Note.*—Provided that the proper fee to be paid upon the deposit, in any Court in the territories for the time being under the government of the Lieutenant-Governor of Bengal, of rent not exceeding the sum of fifteen rupees, shall be as follows:—

If the amount deposited does not exceed two rupees eight annas ... One anna.

If the amount deposited exceeds two rupees eight annas but does not exceed five rupees ... ... Two annas.

If the amount deposited exceeds five rupees but does not exceed ten rupees ... ... Four annas.

If the amount deposited exceeds ten rupees but does not exceed fifteen rupees ... ... Six annas.

SCHEDULE V—*continued.*

FIXED FEES—*continued.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
17. Application in writing not otherwise provided for by this Act.	(*a*).—When presented to any Court other than a High Court, or to a Collector or any Officer subordinate to a Collector or any Magistrate	Eight annas.
	(*b*).—When presented to any Chief Controlling Revenue or Executive Authority or to a Commissioner	One rupee.
	(*c*).—When presented to any High Court ...	Two rupees.
18. Mukhtárnáma or Wakálatnáma for the conduct of any one case.	(*a*).—When filed in any Court other than a High Court or before any Revenue or Executive Officer other than the Commissioner or Chief Controlling Authority.	Eight annas.
	(*b*).—When filed before a Commissioner ...	One rupee.
	(*c*).—When filed in any High Court or before any Chief Controlling Revenue or Executive Officer	Two rupees.
19. Memorandum of appeal under section 588 of the Civil Procedure Code, 1877, or from any order under any other Act for the time being in force not being a decree or having the force of a decree.	(*a*).—When presented to any Civil Court other than a High Court or any Revenue or Executive Officer other than the Commissioner and Chief Controlling Revenue or Executive Authority ...	Eight annas.
	(*b*).—When presented to any Commissioner ...	One rupee.
	(*c*).—When presented to any High Court or Chief Controlling Revenue or Executive Authority	Two rupees.
20. Summons to compel the attendance of any witness or defendant.*	(*a*).—When issued by a Court subordinate to a District Court or by any Revenue Officer other than a Commissioner or Chief Controlling Revenue Authority or by a Magistrate	Eight annas.
	(*b*).—When issued by a District Court or any Court having ordinary original jurisdiction equal to that of a District Court or a Commissioner	One rupee.
	(*c*).—When issued by a High Court or Chief Controlling Revenue Authority ...	Two rupees.

* *Note.*—The Code of Civil Procedure (section 64) requires the issue of a *separate* summons to each defendant, but in the case of witnesses each summons may include three persons, provided such witnesses all reside in the same town or village or within a distance of three miles from each other.

SCHEDULE V—*concluded.*

FIXED FEES—*concluded.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
21. Warrant of arrest or attachment of property.	(*a*).—When issued by a Court subordinate to a District Court or by any Revenue Officer other than a Commissioner or Chief Controlling Revenue Authority, or by a Magistrate	One rupee.
	(*b*).—When issued by a District Court or any Court having ordinary original jurisdiction equal to that of a District Court, or a Commissioner	Two rupees.
	(*c*).—When issued by a High Court or Chief Controlling Revenue Authority ...	Four rupees.
22. Application under Act No. X of 1859, section 26, or Bengal Act No. VI of 1862, section 9, or Bengal Act No. VIII of 1869, section 37. 23. Caveat. 24. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866. 25. Plaint or memorandum of appeal in a suit (other than a suit or proceeding under the Indian Divorce Act) for the restitution of conjugal rights.	... ...	Five rupees.
26. Plaint or memorandum of appeal in a suit.	(*a*).—To alter or set aside a summary decision or order of any of the civil Courts not established by Letters Patent or of any revenue Court: (*b*).—To alter or cancel any entry in a register of the names of proprietors of revenue-paying estates: (*c*).—To set aside an award: (*d*).—To set aside an adoption: (*e*).—Where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by the Act	Ten rupees.
27. Every petition under the Indian Divorce Act except petitions under section 44 of the same Act, and every memorandum of appeal under section 45 of the same Act. 28. Plaint or memorandum of appeal under the Pársí Marriage and Divorce Act, 1865.	... ...	Twenty rupees.

SCHEDULE VI.

EXEMPTIONS FROM COURT-FEES.

1. Application in writing—

(a). To a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

(b). Relating to a supply, for irrigation, of water belonging to Government.

(c). For leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagment with Government, land of which the revenue is settled but not permanently.

(d). For service of notice of relinquishment of land or of enhancement of rent.

(e). By a witness for the return of a document filed by him in obedience to a summons.

(f). Containing any charge or information respecting any offence, when presented, made or laid to or before a Police-officer, or to or before the Heads of Villages or the Village-police in the territories respectively subject to the Governors in Council of Madras and Bombay.

(g). For permission to cut timber in Government forests, or otherwise relating to such forests.

(h). For compensation under any law for the time being in force relating to the acquisition of property for public purposes.

(i). Relating exclusively to the purchase of salt, the property of Government.

(j). For the payment of money admitted to be due by Government to the applicant.

2. Authority in writing to an agent to distrain.

3. Bail-bonds in criminal cases, and recognizances to prosecute or give evidence, or for personal appearance or otherwise.

4. Complaint by a public servant (as defined in the Indian Penal Code), a municipal officer, or an officer or servant of a Railway Company.

5. Copies—

(a). Of any document required for public purposes the fee chargeable on which but for this exemption would be paid by Government.

(b). Of final sentences or orders passed by criminal Courts, which parties desirous of appealing from such sentences or orders are required by section 273 of the Code of Criminal Procedure to file with their petition of appeal: provided that the party who is desirous of appealing is in confinement under the operation of the sentence or order at the time that he applies for a copy of the same.

Of the judgment, or reasons for passing or making such sentence or order as above.

(c). Of the judgment or order given by a criminal Court under section 464 of the Code of Criminal Procedure, to the accused person or person affected by such judgment or order: provided that such person is in jail, or the Court for some special reason sees fit to give such copy free of cost.

(d). Of village-settlement-records furnished to landholders and cultivators during the currency or at the termination of settlement-operations.

SCHEDULE VI—*concluded.*

EXEMPTIONS FROM COURT-FEES—*concluded.*

List of fields extracted from village-settlement-records for the purpose of being filed with petitions of plaint in settlement Courts.

(*e*). Of awards and agreements under any law for the time being in force relating to the acquisition of property for public purposes furnished to persons claiming under such awards or agreements.

Nothing in this number applies to—

(1). Copies of judicial proceedings, or

(2). Copies of village settlement-records other than the list aforesaid filed in any Court or Office.

6. Declarations mentioned in section 118 and section 164 of the Code of Civil Procedure.

7. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

8. Petitions—

(*a*). by a prisoner or other person in duress or under restraint of any Court or its officers;

(*b*). of appeal against the chaukídárí assessment under Act No. XX of 1856, or against any municipal tax;

(*c*). presented to the Special Commissioner appointed under Bengal Act No. II of 1869 (*to ascertain, regulate and record certain tenures in Chutiá Nágpur*);

(*d*). under the Christian Marriage Act, sections 45 and 48;

(*e*). of appeal presented to Revenue-officers in accordance with section 55 of the Madras Act No. IV of 1871;

(*f*). or applications, memoranda of appeal and the proceedings under the Oudh Taluqdárs Relief Act, the Broach and Kaira Incumbered Estates Act, and Bombay Act No. VI of 1862.

9. Plaints—

(*a*). presented to a Military Court of Requests, and petition for execution of a decree of such Court;

(*b*). in suits tried by Village Munsifs in the Presidency of Fort St. George;

(*c*). and processes in suits before District Panchâyats in the same Presidency;

(*d*). in suits before Collectors under Madras Regulation XII of 1816 and Madras Act No. VIII of 1865.

10. Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army whilst serving in such capacity.

11. Probate of a will, letters of administration and certificate mentioned in the fourth Schedule No. 12, where the amount or value of the property in respect of which the probate, letters, or certificate shall be granted does not exceed one thousand rupees.

12. Written statements called for by the Court after the first hearing of a suit.

SCHEDULE VII.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright	In section five, the words "without being subject to any stamp or duty."
XXXI of 1860 ...	Arms Act	In section eight, the words "and shall be engrossed upon a stamp-paper of the value of ten rupees. The stamp-paper shall be furnished by the person applying for the license."
XX of 1865 ...	Pleaders	Sections ten and twenty-two.
XVIII of 1869 ...	The General Stamp Act ...	The whole.
VII of 1870 ...	The Court Fees Act ...	The whole.
XX of 1870 ...	Amending Act VII of 1870...	The whole
XXIV of 1870 ...	Oudh Talukdárs Relief Act ...	Section twenty-four.
II of 1874 ...	Administrator General's Act...	In section thirty-one, the words "bearing a stamp of ten rupees and."
XIII of 1875 ...	Probates and Letters of Administration	Section six.

STATEMENT OF OBJECTS AND REASONS.

The provisions of the law relating to stamp-duties and Court-fees are now contained in six different Acts, and numerous orders of the Governor General in Council notified from time to time in the Government Gazette during the last seven years. It is desirable for the convenience of the public to bring these provisions within the compass of a single enactment, and it is proposed to take this opportunity to introduce measures for the improved working of the law, which experience has shown to be much needed, and at the same time to provide for the acquisition of a moderate increase of revenue from stamp-duties.

2. Such increase is to be obtained partly by the amendment of those provisions of the law which are specially designed to protect the revenue from loss through evasion of the payment of the proper stamp-duty, and partly by the enhancement of the present rates of duty in certain cases.

3. There is reason to believe that the obligation of stamping documents at the time of their execution is at present largely evaded. Prosecutions for such evasion are rarely resorted to, and the criminal penalties provided by the existing law may be said to be almost inoperative, so that frauds upon the revenue are systematically practised in the belief that the worst result to be apprehended from their detection is the levy of a fine of a certain fixed amount, in addition to the unpaid duty. The most important object to be kept in view consequently in the framing of a new Stamp Bill is to stop, as far as may be practicable, every hole of escape from the liability which the law imposes upon the executant of instruments subject to stamp-duty.

4. The new preventive provisions are contained in sections 30, 31, 33, 35 and 37, and their main object is to secure the proper scrutiny of instruments liable to stamp-duty when produced by their possessors, and the effective working of the criminal penalty-clauses as a deterrent to wilful evasions.

5. It has been shown that, in the present state of the law, the obligation to see that all documents produced in Courts and public offices are properly stamped is generally ignored unless and until the parties producing them desire to put the documents in evidence. It is not an uncommon thing for persons to produce documents improperly stamped, and on being told that they will have to pay a specified amount by way of penalty, to withdraw the documents and forego putting them in evidence; and in such cases they are allowed to escape punishment

or the offence which they have committed in not stamping or sufficiently stamping their instruments, and which is not the less an offence against the law and punishable as such whether they wish to use the instrument or not.

6. Further, where the presiding Judge or officer does take cognizance of the omission to use a proper stamp, some difficulty is found in securing the due punishment of the offender owing to the obscure and somewhat conflicting provisions of the existing law as to the constitution of an "offence." Whilst, on the one hand, the criminal penalty is declared to be incurred upon the mere fact of under-stamping, on the other the provisions relating to the procedure to be followed on the production of unstamped documents deal prominently with the question of intention on the part of the producer, and the Courts generally ignore the presumption of fraudulent intention in the absence of proof of the existence of such intention. As such proof is not forthcoming, the producer of the instrument almost invariably escapes, mulcted only in the civil penalty which the Court is empowered to levy at its own discretion and without reference to other authority.

7. To meet this state of things, it is provided in section 30 of the Bill that every Court and head of an office shall take notice of and examine all instruments produced before them, that they shall determine whether the instrument is properly stamped, and, if not, shall impound it. Section 31 provides for dealing with an impounded instrument which is required to be put in evidence, so that there may be no obstruction to the administration of justice, whilst section 33, amongst other things, provides that this detention of the document and levy of a validating fine in the form of additional duty shall in no case protect the person responsible for the under-stamping from the criminal penalties to which his offence renders him liable. Section 35 prescribes the course to be followed by the Collector when under-stamped documents or copies thereof come into his hands, and section 36 determines the effect of the realization of the deficient duty as regards the validity of the instrument, and provides for the ultimate disposal of the latter—according as a criminal prosecution may or may not be undertaken.

8. Section 37 contains an entirely new provision and one that seems likely to stimulate the production of instruments liable to stamp-duty and not properly stamped.

It frequently happens that the person interested in putting in evidence an insufficiently stamped document was not bound by law to bear the expense of the stamp that should have been used at the time of its execution, yet he has to bear the penalty incurred through the laches of the actual defaulter. As a consequence of this state of the law, the person interested in producing the document is often deterred from so doing by the consideration of the penalty. In such cases it cannot be doubted that production will be greatly facilitated by the provisions of this section which enable the producer to throw the cost of producing the unstamped or improperly stamped document upon another person.

9. Important changes are proposed in regard to some of the instruments chargeable with *ad valorem* duties specified in the first Schedule, namely, Bills of Exchange payable otherwise than on demand, Bonds, Conveyances, Policies of Insurance and other instruments such as Promissory Notes, Leases and Mortgage-deeds which are subject to the same duties as Bills of Exchange, Bonds and Conveyances respectively.

10. Under the present law all Bonds and Conveyances in which the amount secured, or consideration stated, ranges between Rs. 50 and Rs. 10,000, and other instruments similarly chargeable, are subject to rates of stamp-duty equivalent to 1 and ½ per cent., respectively, on the maximum amount of each step in the scale of ascents by which the assessment is regulated. So far, with one exception only, to be presently stated, the sliding scale of rates of stamp-duty follow the plan of the English stamp law, but the tax is as much heavier in proportion in this country as the rupee, half rupee, quarter rupee and one anna respectively exceed in value the shilling, its half and quarter, and one penny. The exception adverted to is that, whereas in the English scale of ascents there is no intermediate step between £100 and £200 or £200 and £300, and so on, in the Indian stamp law the ascents between Rs. 1,000 and Rs. 10,000 are by steps of Rs. 500.

11. When the amount involved in the instrument chargeable with stamp-duty exceeds Rs. 10,000, the percentage of charge is, by the present stamp law in this country, diminished as the amount upon which the duty is assessed increases; whereas under the English law the same proportion of charge is maintained throughout, whatever may be the amount of the subject-matter of the instrument liable to stamp-duty.

12. The rates of stamp-duty also charged on Bills of Exchange and Promissory Notes other than those payable on demand are, relatively to the duties chargeable on Bonds and Conveyances under the Indian stamp law, lower than the English rates. For, whilst the stamp law in England imposes on Conveyances, Bonds and Bills of Exchange the duty of 12*d.*, 6*d.* and about 1⅓*d.* for every £10, here the rates on those three classes of instruments are 16 annas, 8 annas and about 1 anna for every Rs. 100 respectively.

13. The principle of the changes now proposed may be said to be the equalisation of the existing rates of percentage of duty upon the amount taxed and their adjustment to the English standard—the rupee and its halves and quarters being taken as the equivalent of the shilling and its halves and quarters respectively, and the anna as equal to the penny.

14. Some increase also in regard to the duty leviable on documents of certain amounts above Rs. 1,000 but below Rs. 10,000 is involved in the proposed conversion of the intermediate steps between those amounts from Rs. 500 to Rs. 1,000, for the purpose of bringing the Indian, into precise conformity with the English, scale of ascents.

15. The minimum rate of stamp-duty now payable in the case of Bonds is to be omitted. It is thought that all instruments of this class—however low may be the amount involved—can without any hardship bear a four annas tax; whilst so comparatively numerous are the Bonds or other instruments of obligation in respect of amounts not exceeding twenty-five rupees that the additional rate of two annas to which it is proposed to subject them is likely to produce a material increase of revenue.

16. It is proposed to include Policies of Insurance on life in the general class of instruments of insurance liable to stamp-duty, and to double the existing rates of charge on these instruments generally; this change is in fact nothing more than a reversion to the rates chargeable on these documents previously to the passing of the Stamp Act of 1869. Then there was no exception in favour of Life Policies; and instruments of insurance generally were charged at the rate of 8 annas per Rs. 1,000 of the amount insured.

17. Instruments guaranteeing the repayment of loans made upon the deposit of valuable securities are by the present law subjected to a small fixed duty of two rupees only, without reference to the amount of the loan or the extent of the accommodation obtained through the transaction. It seems more equitable and consistent with the general principles which govern the determination of stamp-duties that these instruments should be taxed according to the amount involved in the transaction; hence it is proposed to substitute an *ad valorem* for a fixed duty, and, having regard to the short period for which the loan is granted, to assess the new duty at one-half of the rate applicable to Bills of Exchange.

18. The Bill provides also for the revival of the rule, in regard to the duty leviable on certain promissory notes, which was in force previous to the passing of the Stamp Act of 1869, under which a promissory note made payable at some time exceeding one year from the date of the note was liable to the same rate of duty as a Bond. As the obligatory instrument ordinarily executed in this country when loans are taken—the "tamassúk"—is more of the nature of a promissory note than a bond, it seems probable that some unnecessary sacrifice of revenue has resulted from the relinquishment of the former mode of assessment to which it is now proposed to revert in these cases.

19. The limit of amount within which cheques and other orders for the payment of money and receipts are exempted from any stamp-duty is to be reduced from twenty to ten rupees. The payment of one anna stamp-duty can hardly be considered an oppressive tax in such cases, whilst so comparatively numerous are the transactions of this kind involving small amounts, that the abolition of the exemption in respect of sums ranging between twenty and ten rupees is likely to secure a considerable increase of revenue. Further, the Bill aims at the enforcement of the delivery of a receipt for the payment of any amount in excess of ten rupees in satisfaction of a debt. Under the present law a person receiving money in payment of a debt above a certain amount is obliged to grant a receipt to the payer if the latter demands it. This enactment has been found by experience to attain its object but very imperfectly, as the payers are generally too indifferent about the matter to exercise their legal right, and consequently the payee it is believed, in a large number, if not the majority, of cases, escapes his obligation. As the obligation was imposed solely in the interest of the revenue, the principle on which it rests is not overstrained by the provision of the Bill which, upholding the obligation of the payee, dispenses with the antecedent condition for its enforcement.

20. The duty chargeable on instruments evidencing an appraisement or an award is raised by the Bill to about five times its present amount. Before 1869, these documents were not subject to any stamp-duty: the tax then imposed was purely experimental. The increase now proposed still leaves instruments of this description more lightly taxed than they are in England.

21. The Bill substitutes an *ad valorem* rate of duty for the fixed amount now chargeable on Partition-deeds. That amount is Rs. 16 and in some cases proves such a heavy tax that the matter has been made the subject of a reference to Government; an equal charge on all partitions without reference to the value of the property divided must work unsatisfactorily. An *ad valorem* duty is a more equitable form of charge, and the rate has been assimilated to that of bonds, which is one-half of the rate to which ordinary deeds of conveyance are subject.

22. An *ad valorem* charge is also proposed in lieu of a fixed duty for instruments of gift and exchange. All fixed duties are more or less objectionable, as they must either be pitched so low as to bring in no appreciable amount of revenue, or they must press with undue severity in cases in which the property concerned is of inconsiderable value. The difficulty of imposing *ad valorem* duties in these cases arises out of the want of a safe basis for their assessment, there being no consideration expressed in the instruments to be charged. It is proposed to surmount this difficulty by imposing on the parties the obligation of stating truly—under heavy penalties for fraudulent statements—the approximate value of the subject of the deed of gift or exchange.

23. The stamp-duties heretofore chargeable on pleaders' and múkhtars' certificates under the Pleader's Act are included in the Bill as part of the scheme of consolidation. It seems only just and consistent that advocates and attorneys should be similarly taxed in respect of the practice of their profession in the Courts of this country, and it is proposed to subject them to the payment of five hundred rupees, and two hundred and fifty rupees stamp-duty, respectively, on their enrolment as advocates and attorneys of a High Court. The members of the faculty practising in the Courts of England, Ireland and Scotland are somewhat similarly taxed in respect of such practice.

24. The only changes in the rates of Court-fees contemplated by the Bill are (1) in respect of suits instituted in the Courts of Small Causes, (2) the grant of probates of wills and letters of administration, and (3) the fees leviable for the service of processes.

25. The new rates for Small Cause Court suits involve a decrease of 2½ per cent. in the case of suits of this class instituted in the Presidency Towns, and a proportionate increase of the rates heretofore obtaining in such Courts situated outside those towns.

The present rates in the Presidency Towns are 2 annas per rupee or 12½ per cent. Elsewhere they are the same as in other Courts, namely, 7½ per cent. on the average amount involved in the suit. The town rate is clearly too high and some relief is called for. This, it is thought, may be

unobjectionably given by the application of the equalisation principle; and the enhancement of the rate heretofore levied in the Mufassal Small Cause Court is defensible on the ground that, as the judicial agency and general machinery of these Courts is more costly than those of the ordinary Civil Courts, whilst a complete determination of the matter in dispute is obtained in the one class of Courts and not in the other, equitable considerations admit of a higher rate of charge upon the litigants in the former case than in the latter.

26. Up to 1870 no stamp-duty was charged on Letters of Administration to the effects of deceased persons or Probates of Wills. The rate of duty then fixed was tentative and expressly declared to be subject to revision on the occasion of the next amendment of the law on the subject; it is now proposed to increase it from two, to two and a half per centum.

27. The fees now chargeable for the service of processes issuing from the Civil, Revenue and Criminal Courts, are fixed by rules framed by the High Courts. It is proposed to substitute for this procedure the fixed rates specified under Nos 20 and 21 of the fifth schedule of the Bill, and to discontinue the provisions of the existing law for the regulation of the process-serving establishments.

The experience gained through the working of the present system, as to the actual cost of serving processes, renders possible the determination of the amount of the fee required in the case of each kind of process to cover the cost of its service; and it seems desirable not only that the Court-fees of this class should, like all other fees leviable under the Court-fees Act, be fixed by the Act itself, but that the regulation of the establishments to be maintained for the service of processes should be under the exclusive control of the Executive authorities.

28. It is often asserted that the provisions of the stamp law are so complicated as to be ill-understood by the public generally, and on this ground a disposition has been shown sometimes on the part of the administrators of the law to excuse, or take a very lenient view of, non-compliance with its requirements; the Bill has been framed therefore with the special endeavour to render the requirements of the law generally intelligible, by large additions to the interpretation-clauses, improved arrangement of its provisions and a simpler classification of the contents of the schedules.

29. The other alterations of the existing law contained in the Bill relate chiefly to matters of detail or procedure, are of minor importance, and do not appear to call for any special explanation.

SIMLA;
The 25th September 1877.

F. R. COCKERELL.

A PHILLIPS,
Secy. to the Govt. of India.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877, and was referred to a Select Committee:—

No. 17 OF 1877.

A Bill to enable the District Judges of the Presidency of Fort Saint George to suspend and remove certain ministerial officers, and for other purposes.

Preamble.

Whereas it is expedient to empower the District Judges of the Presidency of Fort Saint George to suspend and remove ministerial officers of the Courts of Subordinate Judges and District Munsifs; and whereas it is also expedient to provide for the transfer of ministerial officers from one Court to another; It is hereby enacted as follows:—

Amendment of Act III of 1873, section 23.

1. For section 23 of the Madras Civil Courts Act, 1873, the following shall be substituted (that is to say)—

Appointment and removal of ministerial officers of subordinate Courts.

"23. The ministerial officers of the Courts of the Subordinate Judges and District Munsifs shall be appointed by such Subordinate Judges and District Munsifs, respectively, subject to the approval or confirmation of the District Judge within whose jurisdiction such Courts are situate, and may be suspended or removed from office either by the said District Judge or (subject to his approval or confirmation) by such Subordinate Judges and District Munsifs respectively."

Addition after section 24 of Act III of 1873.

2. After section 24 of the same Act, the following section shall be inserted:—

Transfer of ministerial officers.

"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control.

"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

STATEMENT OF OBJECTS AND REASONS.

The Madras Government and the Madras High Court desire that the District Judges should have the power of suspending or removing ministerial officers of the Courts of the Subordinate Judges and District Munsifs in addition to the power which they now possess under Act III of 1873, section 23, of approving and confirming those officers. The first section of the Bill is intended to effect this object.

Powers, resembling those conferred by Act VI of 1871, section 37, are also given to transfer ministerial officers from one Court to another.

SIMLA;
The 19th September 1877.

WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[Second publication.]

The following preliminary Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877 :—

We, the undersigned members of the Select Committee to which the Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques was referred, have considered the papers specified in the appendix, and have the honour to present this preliminary report.

2. This Bill, of which a draft, hereinafter called the draft Bill, was prepared by the late Indian Law Commission, is intended to be one of the chapters of the Indian Civil Code, and was introduced and referred to a Select Committee in December 1867. The then mercantile members of Council, while admitting the desirability of codification, objected to the draft Bill on account of its deviations from English law. In order to obviate this objection several alterations have now been made in its substantial provisions. The Bill has also been rearranged; and some additions have been made in order to supply omissions. These changes, which embody most of the suggestions contained in the papers mentioned in the appendix, will appear in detail from this report.

3. It may, however, be convenient, before proceeding further, to notice briefly the alterations which have been made in order to render the Bill conformable to English law.

4. The draft Bill provided that an indorsee for value after maturity should have only the rights of his indorser. This does not except the case of a bill of exchange drawn or accepted for the purpose of enabling some party thereto to raise money thereon: we have added an exception in section 80 in order to meet this case.

5. The draft Bill discarded days of grace: we have recognised this usage in sections 87 and 88 of the present Bill. The change has involved (in section 22) a slight alteration of the definition of "maturity."

6. The draft Bill also made all instruments which fell due upon a holiday payable on the next succeeding business day instead of, as in English law, on the next preceding business day, except in the case of a public holiday. We have in section 26 adhered to the English law, and have provided that, besides the usual public holidays, such days shall be public holidays within the meaning of the Act as the Local Government may declare.

7. The draft Bill made no provision for the case in which interest at a specified rate is expressly made payable on a note or bill. It merely provided that interest at the current rate should be payable on a bill dishonoured by non-acceptance, but only from the maturity of the instrument. The same rule was adopted in the case of dishonour by non-payment of a note, bill or cheque. We have substituted the English law on this subject by declaring (section 101) that, where interest is expressly provided for in the note or bill, it shall be calculated, as against all parties, at the specified rate from the date of the instrument until tender or realization of the amount due. Where no interest is specified we have declared (section 101), that, except in cases within section 532 of the Civil Procedure Code, interest shall run at six per cent. per annum from the date at which the amount ought to have been paid by the party charged. We have also added an explanation that an indorser can only be charged with such interest from the date of the receipt by him of notice of dishonour.

8. We have restored (section 117) the rule, which the draft Bill omitted, that a notice of dishonour must inform the party to whom it is given that he will be held liable.

9. The draft Bill provided that when a note, bill or cheque had been lost, or would not be produced by the owner, he might nevertheless enforce his claim against the maker or acceptor if he gave security, to the satisfaction of the Court, to indemnify the defendant against the claims of any other person upon the instrument. No provision was made for an action against the indorser. The English law, however, provides (17 & 18 Vict., c. 125, section 87=Act V of 1866, section 14) that, in *any* action upon a negotiable instrument, the loss of it shall not be set up as a defence if an indemnity is given, to the satisfaction of the Court, against the claims of any other person. And the owner of such a document was always entitled in equity to demand payment on giving a sufficient indemnity. We have, therefore, considered that we should correctly embody the English law by providing (section 103) that any person liable to pay and paying the amount due on a note, bill or cheque shall be entitled to be indemnified; and by leaving (section 8) the liability of all parties the same as if the instrument had been forthcoming.

10. The draft Bill extended to instruments payable to order the principle upon which protection is afforded by English law to the party primarily liable upon an instrument payable to bearer. The acceptor, maker or indorser of a negotiable instrument payable to bearer, but not of an instrument payable to order, is, by English law, discharged by payment to any person in possession of the instrument, if the payer has no reason to believe the possessor is not the true holder. We have in section 104, clause (*c*), restricted the protection to such instruments.

11. The Bill as now altered consists of fourteen chapters. In the first chapter we have inserted the usual preliminary matter. We have (section 1) excluded hundis from the operation of the Bill. We have provided (section 2) for the repeal of some enactments which are replaced by the provisions of the Bill.

12. Section 3 contains a definition of the term "banker" drawn from 39 & 40 Vict., c. 80, s. 3, and of "Notary Public." Notaries are seldom found in the Mufassal, and the Bill provides that their functions may be exercised by persons appointed for that purpose by the Governor General in Council.

13. Chapter II deals with notes, bills and cheques, bills in sets and crossed cheques. We have here substituted definitions which appear to be more comprehensive and accurate than those in the draft Bill. For instance, according to the original definitions, a bill of exchange differs from a cheque only in requiring that the money ordered by the instrument to be paid should be held at the disposal of the drawer—a distinction which appears to us inaccurate, as a bill of exchange is in law, equally with a cheque, assumed to be drawn against funds in the hands of the drawee. Again, the definition of a cheque would include such an instrument as a tradesman's bill on which the debtor writes an order to pay for presentation to a cash-keeper—the ordinary mode of paying bills in mercantile houses, at least in Calcutta, and one adopted by many private persons. According to the draft Bill such an instrument would apparently be negotiable—a very serious result indeed. Again, the definition of a cheque does not require that it should be drawn upon a banker or a person acting as such, nor that it should be payable on demand. These are only a few of what seemed to us the more obvious omissions. We have, therefore, framed definitions which we think will include all the essentials of these instruments.

14. Section 8 defines the holder of a promissory note, bill of exchange or cheque as a person entitled in his own name to the possession of it and to receive or recover the amount due thereon from the parties thereto. The holder of an instrument at the time of its loss or destruction also comes within the definition. The corresponding provision of the draft Bill seemed to us vague and unsatisfactory in its definition of "holder," and it was not consistently applied in the substantive provisions of the Bill.

15. In section 15 we have modified the definition of indorsement in the draft Bill by providing that it must be made for the purpose of negotiation. We have also included in the definition a like signature upon a stamped paper intended to be completed as a negotiable instrument.

16. We have added a section (17) providing, in accordance with English law, that, when an instrument may be construed either as a promissory note or bill of exchange, it shall be taken to be that which the holder elects.

17. In section 19 we have supplied an omission in the draft Bill by providing that an instrument in which no time for payment is specified and all cheques are payable on demand.

18. Section 20 provides for the filling up by the holder of blanks in a stamped paper intended to be completed as a negotiable instrument, but not completed when issued. The holder may complete the instrument for any amount covered by the stamp. To this section is added as an illustration section 9 of the draft Bill.

19. To the four presumptions as to negotiable instruments contained in the draft Bill and stated in section 27 of the present Bill, we have added presumptions that an accepted bill was accepted within a reasonable time after date and before maturity; that every bill or note receipted on the back was paid by the acceptor or maker, that is, by the party primarily liable to pay; and that a lost instrument was duly stamped.

20. In addition to the provisions of the draft Bill as to bills in sets, we have (section 29) provided for the right of that holder of one of the parts who first acquires title to his part to possession of the other parts. We have also defined an acceptor in section 7 so as to include an acceptor of a set of bills.

21. In sections 30 to 37 (both inclusive) we have substituted the provisions of the recent English Act (39 & 40 Vict., c. 81) for the sections of the draft Bill relating to crossed cheques.

22. Chapter III deals with the parties to negotiable instruments.

23. Section 38, after providing that all persons capable of contracting may be parties to notes, bills and cheques, adds that a minor may draw, indorse, deliver and negotiate such instruments so as to bind all parties except himself.

24. Section 39 provides for persons binding themselves through their authorized agents, and adds that a general authority is not sufficient for this purpose, and that an authority to draw a bill does not of itself authorize an indorsement.

25. Sections 41 and 42 provide for the liability of partners on notes, bills and cheques; and section 43 applies the provisions of the Indian Contract Act, sections 42, 43 and 45 and chapter XI, to the rights and liabilities of partners created thereby, as well as to joint rights and liabilities.

26. Section 45 defines the liability of the drawee of a bill or cheque.

27. Section 46 extends to the case of the maker of a note, a definition contained in section 60 of the draft Bill of the liability of the acceptor of a bill of exchange.

28. Section 47 adds to the category of persons who (according to section 61 of the draft Bill) can accept a bill, all or some of several joint drawees.

29. Section 49 provides that every prior party to a negotiable instrument is liable thereon to a holder in due course, that is, to a *bonâ fide* holder for value.

30. Section 50 lays down that the maker of a note or cheque, the drawer of a bill until acceptance, and the acceptor are ordinarily the principal parties to the bill and the other parties their sureties; and section 51 adds that each prior party is a principal as regards the holder, and that the intermediate parties between such prior party and the holder are sureties for him. By section 52 the provisions of the Indian Contract Act, sections 132 to 147 (both inclusive) are rendered applicable to these relations of suretyship.

31. We have added a section (54) estopping the maker of a note, the drawer of a bill or cheque and the acceptor of a bill for the honour of the drawer from denying the original validity of the instrument.

32. Section 55 adopts, with modifications, the provisions of section 117 of the Evidence Act, 1872, and of sections 36 and 62 of the draft Bill, which estop the acceptor from denying

the drawer's signature. The estoppel is, we think, properly confined by this section to suits by holders other than the drawer.

33. Section 56 estops the maker of a note and the acceptor of a bill payable to order from denying the payee's capacity to indorse.

34. Section 57 adds to the estoppel against denying false signatures, contained in section 35 of the draft Bill, an estoppel against denying the capacity to contract of any prior party to a negotiable instrument in suit.

35. Section 58 also carries on the same subject by declaring the acceptor of a bill with a forged indorsement not to be thereby relieved from liability if he knew it to be forged at the time of acceptance; and section 59 declares that the acceptor of a bill drawn in a fictitious name is not thereby relieved from liability to pay upon an indorsement by the same hand as the drawer's signature, and purporting to be made by the drawer.

36. These sections supply some omissions in the draft Bill, and, we think, adequately provide for the due currency of negotiable instruments when once put into circulation and for the protection of their holders.

37. The Bill then goes on to deal with the consideration for negotiable instruments and to protect the holder for value of instruments with respect to which there may have been originally no consideration, or a subsequent failure of consideration, wholly or in part.

38. These sections (60 to 63, both inclusive) are substantially taken from the draft Bill. We have added an illustration to section 62.

39. Chapter IV deals with negotiation.

40. To section 64, which is substantially the same as section 18 of the draft Bill, we have added an explanation to the effect that an instrument delivered upon a condition which has not happened is not negotiable except by a holder for value and without notice of such condition.

41. Where the holder of a note or bill payable to or to the order of a specified person delivers it to another person without indorsing it, but with intent to transfer his title thereto, we think that (with reference to the Code of Civil Procedure, sections 36 and 37) the transferee should not be required to sue in the name of his transferor. We have framed section 66 accordingly.

42. In section 67 we have, in substantial accordance with section 40 of the draft Bill, dealt with the case of a *bonâ fide* holder for value of a bill transferred without indorsement. In such a case we have declared the holder entitled to a return of the consideration if the bill is, after the transfer, avoided on account of any matter prior to the transfer, provided such return is claimed within a reasonable time.

43. Section 71 describes the parties who may indorse and negotiate negotiable instruments. The draft Bill does not appear to provide with sufficient clearness for this matter.

44. Section 76 embodies section 23 of the draft Bill: but it completes that section by enacting that an indorsement of a negotiable instrument for part of the amount due thereon transfers a right to retain the instrument and to receive and recover such part in the name of the indorser.

45. Section 77 provides that no agreement which is not expressed on the instrument or which is collateral thereto shall be binding upon holders for value or those deriving title from such holders. This section embodies and supplements the corresponding provisions of the draft Bill: of which section 42 provided that the title of an indorsee should not be affected by transactions independent of the instrument; and section 99 that a holder in due course should not be affected by any agreement between two signers as to the order of their liability unless such agreement appeared on the face of the instrument. The section as now drawn extends the draft sections to holders for value and to holders deriving title from holders for value; and also extends section 99 to all agreements not expressed on the instrument.

46. Chapter V deals with presentment for acceptance and presentment for payment.

47. Section 82 states the essentials of presentment for acceptance in the case of bills payable at or after sight, to which the draft Bill, section 56, clause (1), refers as bills payable after demand. We have added a provision that presentment must be made by a person entitled to demand acceptance; and we have provided for the case in which the drawee cannot after reasonable search be found, and also for the case of a bill directed to the drawee at a particular place.

48. Section 83 provides for presentment for sight of a promissory note payable at a certain period after sight—a matter unnoticed by the draft Bill.

49. Section 84 alters section 56, clause (3), of the draft Bill by restricting the time allowed to the drawee for deliberation to the departure of the next post, if that should happen within the twenty-four hours otherwise allowed. This is the English rule upon the subject.

50. Sections 85 and 86 lay down the general rule for presentment for payment, which is not distinctly laid down in the draft Bill.

51. Section 87, as to presentment for payment of inland instruments payable after date or sight, embodies section 133 of the draft Bill; but we have excluded cheques from this section; as we have provided (section 19), in accordance with English law, that such instruments are only payable on demand.

52. Section 88 provides for presentment for payment of an inland note payable by instalments—a matter omitted from the draft Bill.

53. Section 90 modifies sections 139 and 140 of the draft Bill by requiring, in accordance with English law, that an instrument drawn or accepted payable at a specified place must,

in order to charge the maker or drawer, be presented for payment at that place. The draft Bill allows presentment to be made in such cases at the place of business or residence of the maker or acceptor.

54. Section 91 embodies the general rule as to the place of presentment.

55. Section 92 extends the rule in section 141 of the draft Bill as to personal presentment to the case of presentment for acceptance.

56. Section 93 taken together with section 105 embodies section 101 of the draft Bill, with the modification that the presentment of a cheque must be made before the relation between the drawer and his banker has been altered to the prejudice of the drawer, or the drawer will be discharged from liability. The draft Bill discharges the drawer only to the extent of his actual loss; but, according to the English cases, he is discharged altogether by such delay, the payee of the cheque being considered as having, by such delay, treated the cheque as payment, and as thereby electing to look to the drawee alone (see *Hopkins* v. *Ware*, L. R. 4 Ex. 268).

57. Section 96 is new. It provides that presentment for acceptance or payment may be made by or to a duly authorized agent, or the representative of a deceased party or the assignee of an insolvent party.

58. Section 98 states the cases in which presentment for payment is excused. It embodies sections 89 and 91 of the draft Bill; and adds the case in which the drawer could not suffer damage by want of presentment; in which case presentment is by English law not necessary as against him.

59. Chapter VI treats of payment and interest. Section 100 declares that payment should be made to the holder, for payment to any other party does not of itself discharge the maker or acceptor. The next two sections, 101 and 102, provide for interest upon notes, bills and cheques, and section 103 for indemnity to the payer of an instrument lost or which cannot be produced.

60. Chapter VII deals with discharge from liability on notes, bills and cheques.

61. Section 104 provides for the discharge of a maker, acceptor or indorser, not only when the holder cancels the acceptor's or indorser's name, and when the maker, acceptor or indorser pays the amount due (sections 38, 85, 87, and 88 of the draft Bill), but also where the holder releases or otherwise discharges the maker, acceptor or indorser.

62. Section 107 adopts the provisions of 16 & 17 Vict., c. 59, section 19 by which the drawer of a cheque payable to order and purporting to be indorsed by or on behalf of the payee is discharged by payment in due course.

63. To section 110, which embodies sections 109 and 110 of the draft Bill, we have added an explanation showing what are material alterations in a negotiable instrument.

64. Section 111 is new, and provides that in special cases, such as that of a blank stamped instrument, an uncrossed cheque and an instrument endorsed in blank, a material alteration made by an indorsee discharges his indorser from liability to him in respect of the consideration as well as of the instrument.

65. Section 113 embodies section 115 of the draft Bill and section 11 of 39 & 40 Vict., c. 81, relating to crossed cheques.

66. Chapter VIII treats of notice of dishonour.

67. Section 116 substantially agrees with sections 125, 127 and 131 of the draft Bill; but we have altered the description of the parties to whom notice of dishonour by non-acceptance or non-payment must be given: the description now adopted is that those parties must include all whom the holder seeks to make severally liable on the instrument, and some one of any parties jointly liable; but notice to the maker, drawee or acceptor is unnecessary.

68. Section 117 collects into one section a number of provisions as to the form of notice and the mode of giving it. These provisions are scattered over sections 126, 127, 128 and 130 of the draft Bill. We have already pointed out that this section differs from the draft Bill in requiring notice to the party addressed that he will be held liable.

69. Section 119 adds to section 132 of the draft Bill the provision that a party receiving notice of dishonour through his agent for presentment is entitled to the same period after such receipt for the purpose of giving notice as the holder has for giving notice.

70. Section 121 describes the cases in which no notice of dishonour is necessary. These cases include, besides those of dispensation by the party entitled to notice and of inability to give the notice (which are provided for in sections 66, 67, 68, 92 and 93 of the draft Bill), the case of the drawer countermanding payment; the case where the party charged could not suffer from want of such notice; the case of an acceptor who is also a drawer; the case of a promissory note which is not negotiable, and the case in which the party knowing the facts unconditionally promises to pay the amount due on the instrument.

71. Chapter IX contains the rules for noting and protest.

72. Section 122 substantially corresponds with section 119 of the draft Bill; but it allows the noting to be made either upon the instrument, or upon a paper attached thereto, or partly upon each. And the rules as to noting and protest are confined to bills and notes, whereas the draft Bill extended them to cheques—an extension for which there is apparently no authority.

73. We have inserted in sections 123 and 124 provisions regarding protest for better security.

74. In section 126 we have reproduced the provisions of Act VI of 1840, section 4, and of 2 & 3 Wm. 4, c. 98, as to protest for non-payment after dishonour by non-acceptance.

75. Chapter X contains rules for calculating the reasonable time for presentment for acceptance or payment, for giving notice of dishonour and for noting. We have added in section 129 a provision that, in the case of notice of dishonour, when the parties carry on business or live in the same place, such notice is given within a reasonable time if it is despatched in time to reach its destination on the day next after the day of dishonour.

76. Chapter XI deals with acceptance and payment for honour. We provide (section 131) for the case of protest for better security. In accordance with a recent case (*In re Overend, Gurney and Company*, L. R. 6 Eq. 344), we have declared (section 136) that the payer for honour shall have all the rights, in respect of the bill, of the holder at the time of such payment.

77. Chapter XII, which treats of compensation, retains (section 137) the provisions of the draft Bill (section 65) substantially unaltered.

78. Chapter XIII treats of foreign bills and restricts to foreign bills the section (73) of the draft Bill, which deals with the dishonour of a bill naming a drawee in case of need.

79. The provisions of chapter XIV as to international law are substantially those of the draft Bill.

80. In conclusion, we desire to express our obligations to the following honourable and learned Judges, namely, Messrs. Turner, Kennedy, West and Nánábhái Haridás: to the Madras Chamber of Commerce: to Mr. Stewart Gladstone, Mr. R. Stewart, Mr. Dickson (late Secretary and Treasurer to the Bank of Bengal), and Mr. Scrymgeour, the Calcutta Agent of the Oriental Bank Corporation. We recommend that the Bill as now altered be republished in the *Gazette of India* and the local Gazettes, that the opinions of the Local Governments, the High Courts and the mercantile community be invited thereon, and that its further consideration be stayed till the Council re-assembles in Calcutta.

SIMLA;
The 4th October 1877.

WHITLEY STOKES.
E. C. BAYLEY.
F. R. COCKERELL.

APPENDIX.

From Secretary to Government of India, Financial Department, No. 2833, dated 3rd December 1867.

„ Chairman, Chamber of Commerce, Madras, dated 22nd October 1867.

„ Registrar, High Court, North-Western Provinces, No. 2541, dated 22nd November 1867.

Remarks by Secretary and Treasurer, Bank of Bengal.

From Junior Secretary to Government of Bengal, No. 4601, dated 30th December 1867, and enclosures.

„ First Assistant Resident, Haidarábád, No. 47, dated 12th December 1867, and enclosures.

„ Assistant Secretary to Government of Bengal, Legislative Department, No. 3, dated 14th January 1868.

„ Officiating Head Commissioner of Paper Currency, No. 388, dated 9th December 1867, and enclosures.

„ Secretary to Chief Commissioner, British Burma, No. 214—221, dated 21st January 1868, and enclosure.

„ Secretary to Government, North-Western Provinces, No. 284, dated 18th March 1868, and enclosures.

„ Under Secretary to Government, Bombay, No. 767, dated 13th March 1868, and enclosures.

„ Commissioner, Mysore, No. 7036—233, dated 11th March 1868, and enclosures.

„ Chief Secretary to Government, Madras, No. 1089, dated 9th July 1868, and enclosures.

Note by Edward Gay, Esq., dated 16th December 1867.

From Chief Commissioner, Oudh, No. 4396, dated 10th October 1868, and enclosures.

„ Secretary to Government, Panjáb, No. 1518, dated 20th November 1868, and enclosure.

„ Secretary to Government, Panjáb, No. 1582, dated 8th December 1868, and enclosure.

„ Bábu Piyári Chand Mittra, dated 6th January 1869.

„ Acting Under Secretary to Government, Bombay, No. 398, dated 4th February 1869, and enclosures.

„ Agents and Managers of certain Banks in Calcutta.

„ Acting Secretary to Government, Madras, No. 1198, dated 22nd July 1869, and enclosures.

„ Managers and Agents of certain Joint Stock Banks, Bombay, dated 21st October 1869.

No. II.

THE NEGOTIABLE INSTRUMENTS BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
3. Interpretation-clause.

CHAPTER II.

OF NOTES, BILLS AND CHEQUES.

4. Promissory Note.
5. Bill of Exchange.
6. Cheque.
7. Drawer, Drawee, Acceptor, Payee.
8. Holder.
9. Holder in due course.
10. Payment in due course.
11. Inland instrument.
12. Foreign instrument.
13. Negotiable instrument.
14. Negotiation.
15. Indorsement.
16. Indorsement in blank and in full.
    Indorsee.
17. Ambiguous instruments.
18. Amount stated differently in figures and words.
19. Instruments payable on demand.
20. Blank stamped instruments.
21. Subscribing to alternative liability.
22. Maturity.
23. At sight.
    After sight.
24. Date on which bill or note payable so many months after date or sight, or after a certain event, is at maturity.
25. Date on which bill or note payable so many days after date or sight, or after a certain event, is at maturity.
26. When day of maturity is a holiday.
27. Presumptions as to negotiable instruments.

Bills in sets.

28. Set of bills.
29. Holder of first acquired part entitled to all.

Crossed Cheques.

SECTIONS.

30. Cheque crossed generally.
31. Cheque crossed specially.
32. Crossing after issue.
33. Payment of cheque crossed generally.
    Payment of cheque crossed specially.
34. Payment of cheque crossed specially more than once.
35. Payment in due course of crossed cheque.
36. Payment of crossed cheque out of due course.
37. Cheque bearing "not negotiable."

CHAPTER III.

PARTIES TO NOTES, BILLS AND CHEQUES.

38. Capacity to make, &c., promissory notes, &c.
    Minor.
39. Agency.
40. Liability of agent signing.
41. Acceptance by several drawees not partners.
42. When partnership bound by promissory notes, &c.
43. Partnership and joint rights and liabilities.
    Suretyship.
44. Liability of drawer.
45. Liability of drawee.
46. Liability of maker of note and acceptor of bill.
47. Only drawee can be acceptor except in need or for honour.
48. Liability of indorser.
49. Liability of prior parties to holder in due course.
50. Maker, drawer and acceptor principals.
51. Prior party a principal in respect of each subsequent party.
52. Suretyship.
53. Discharge of indorser's liability.
54. Estoppel against denying original validity of instrument.
55. Estoppel against denying drawer's signature.
56. Estoppel against denying capacity of payee to indorse.
57. Estoppel against denying signature or capacity of prior party.
58. Acceptor bound although indorsement forged.
59. Acceptance of bill drawn in fictitious name.
60. Party receiving consideration liable to subsequent parties.
61. Party not liable to one from whom no consideration moved.
62. Partial absence or failure of money-consideration.
63. Partial failure of consideration not consisting of money.

CHAPTER IV.

OF NEGOTIATION.

SECTIONS.

64. Negotiation by delivery.
65. Negotiation by indorsement.
66. Transfer without indorsement.
67. Liability of transferor without indorsement.
68. Conversion of indorsement in blank into indorsement in full.
69. Effect of indorsement.
70. Negotiability may be restricted or excluded.
71. Who may negotiate.
72. Indorser who excludes his own liability or makes it conditional.
73. Holder deriving title from holder in due course.
74. Instrument indorsed in blank.
75. Conversion of indorsement in blank into indorsement in full.
76. Indorsement for part of sum due.
77. Collateral agreements.
78. Legal representative cannot by delivery only negotiate instrument indorsed by deceased.
79. Instrument obtained by unlawful means or for illegal consideration.
80. Instrument acquired after dishonour or when overdue.
Accommodation note or bill.
81. Instrument negotiable till payment or satisfaction.

CHAPTER V.

OF PRESENTMENT.

82. Presentment for acceptance.
83. Presentment of promissory note for sight.
84. Drawee's time for deliberation.
85. Presentment for payment.
86. Hours for presentment.
87. Presentment for payment of inland instrument payable after date or sight.
88. Presentment for payment of inland promissory note payable by instalments.
89. Presentment for payment of instrument payable at specified place and not elsewhere.
90. Instrument payable at specified place.
91. Presentment where no exclusive place specified.
92. Presentment when maker, &c., has no known place of business or residence.
93. Presentment of cheque to charge drawer.
94. Presentment of cheque to charge any other person.
95. Presentment of instrument payable on demand.

SECTIONS.

96. Presentment by or to agent, representative of deceased, or assignee of insolvent.
97. Posting instruments to be presented.
98. When presentment unnecessary.
99. Liability of banker for negligently dealing with bill presented for acceptance.

CHAPTER VI.

OF PAYMENT AND INTEREST.

100. To whom payment should be made.
101. Interest when rate specified.
102. Interest when no rate specified.
103. Delivery of instrument on payment, or indemnity in case of loss.

CHAPTER VII.

OF DISCHARGE FROM LIABILITY ON NOTES, BILLS AND CHEQUES.

104. Discharge from liability:
by cancellation:
by release:
by payment.
105. Discharge by allowing drawee more than twenty-four hours to accept.
106. When cheque not duly presented and drawer damaged thereby.
107. Cheque payable to order.
108. Parties not consenting discharged by conditional or limited acceptance.
109. Alteration by stranger in note or bill.
110. Effect of material alteration.
111. Alteration by indorsee.
112. Acceptor or indorser bound notwithstanding previous alteration.
113. Payment of instrument on which alteration is not apparent.

CHAPTER VIII.

OF NOTICE OF DISHONOUR.

114. Dishonour by non-acceptance.
115. Dishonour by non-payment.
116. By and to whom notice should be given.
117. Mode in which notice may be given.
118. Party receiving must transmit notice of dishonour.
119. Agent for presentment.
120. When party to whom notice given is dead.
121. When notice of dishonour is unnecessary.

CHAPTER IX.

OF NOTING AND PROTEST.

122. Noting.
123. Protest.
Protest for better security.

SECTIONS.

124. Contents of protest.
125. Notice of protest.
126. Protest for non-payment after dishonour by non-acceptance.

CHAPTER X.

OF REASONABLE TIME.

127. Reasonable time.
128. Reasonable time for presentment.
129. Reasonable time for giving notice of dishonour.
130. Reasonable time for transmitting such notice.

CHAPTER XI.

OF ACCEPTANCE AND PAYMENT FOR HONOUR.

131. Acceptance for honour.
132. Acceptance not specifying for whose honour it is made.
133. Liability of acceptor for honour.
134. When acceptor for honour may be charged.
135. Payment for honour.
136. Right of payer for honour.

CHAPTER XII.

OF COMPENSATION.

137. Rules as to compensation.

CHAPTER XIII.

OF FOREIGN BILLS.

138. Drawee in case of need.
139. Protest of foreign bills.

CHAPTER XIV.

OF INTERNATIONAL LAW.

140. Law governing liability of maker, acceptor or indorser of foreign instrument.
141. Law of place of payment governs dishonour.
142. Instrument made, &c., out of British India, but in accordance with its law.
143. Presumption as to foreign law.

SCHEDULE.

A Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques.

Preamble.

Whereas it is expedient to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Negotiable Instruments Act, 1877:"

Local extent.

It extends to the whole of British India; but nothing in this Act applies to hundis;

Commencement.

And it shall come into force on the first day of May, 1878.

Repeal of enactments.

2. On and from that day the enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column thereof.

Interpretation-clause.

3. In this Act—

"Banker."

"Banker" includes persons or a corporation or company acting as bankers, and

"Notary Public."

"Notary Public" includes also any officer appointed by the Governor General in Council to perform the functions of a Notary Public under this Act.

CHAPTER II.

OF NOTES, BILLS AND CHEQUES.

Promissory Note.

4. A promissory note is an instrument in writing (not being a bank note or a currency note) containing an unconditional undertaking, signed by the maker, to pay a certain sum of money only to, or to the order of, a person ascertainable when such undertaking is made, or to the bearer of the instrument.

Illustrations.

A signs instruments in the following terms:—

(*a*) "I promise to pay B or order Rs. 500."

(*b*) "I promise to account with B or order for Rs. 500 value received by me."

(*c*) "I acknowledge myself to be indebted to B in Rs. 1,000, to be paid on demand, for value received."

(*d*) "Mr. B, I O U Rs. 1,000."

The instruments respectively marked (*a*), (*b*) and (*c*) are promissory notes. The instrument marked (*d*) is not a promissory note.

Bill of exchange.

5. A bill of exchange is an instrument in writing (not being a cheque) containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to, or to the order of, a person ascertainable when such order is given or to the bearer of the instrument.

Cheque.

6. A cheque is an instrument in writing, containing an unconditional order, signed by the maker, directing a specified banker to pay a certain sum of money only to, or to the order of, a person ascertainable when such order is given, or to the bearer thereof.

"Drawer."
"Drawee."

7. The maker of a bill of exchange or cheque is called the "drawer;" the person thereby directed to pay is called the "drawee."

"Drawee in case of need."

When the bill gives the name of any person in addition to the drawee to be resorted to in case of need, such person is called a "drawee in case of need."

"Acceptor."

After the drawee of a bill has signed his assent upon the bill, or if there are more parts thereof than one, upon one of such parts, and delivered the same, or

given notice of such signing, to the holder or to some person on his behalf, he is called the "acceptor."

"Acceptor for honour."

When acceptance is refused and the bill is protested for non-acceptance, and any person accepts it *supra protest* for honour of the drawer or of any one of the indorsers, such person is called an "acceptor for honour."

"Payee."

The person named in the instrument, to whom or to whose order the money is by the instrument directed to be paid, is called the "payee."

"Holder."

8. The "holder" of a promissory note, bill of exchange or cheque means any person entitled in his own name to the possession thereof and to receive or recover the amount due thereon from the parties thereto.

Where the note, bill or cheque is lost or destroyed, its holder is the person so entitled at the time of such loss or destruction.

"Holder in due course."

9. "Holder in due course" means any person who became the possessor of a promissory note, bill of exchange or cheque if payable to bearer, or the payee or indorsee thereof, if payable to, or to the order of, a payee, for valuable consideration before the amount mentioned in it became payable, and without having reason to believe that any defect existed in the title of the person from whom he derived his title.

"Payment in due course."

10. "Payment in due course" means payment in accordance with the apparent tenor of the instrument in good faith and without negligence to any person in possession thereof under circumstances which do not afford a reasonable ground for believing that such person is not entitled to receive payment of the amount therein mentioned.

Inland instrument.

11. A promissory note, bill of exchange or cheque drawn or made in British India, and made payable in, or drawn upon any person resident in, British India shall be deemed to be an inland instrument.

Foreign instrument.

12. Any such instrument not so drawn, made or made payable shall be deemed to be a foreign instrument.

"Negotiable instrument."

13. A "negotiable instrument" means a promissory note, bill of exchange or cheque expressed to be payable to, or to the order of, a specified person, or to " or order," or to the bearer thereof.

Negotiation.

14. When a promissory note, bill of exchange or cheque is transferred to any person, so as to constitute that person the holder thereof, the instrument is said to be negotiated.

Indorsement.

15. When the maker or holder of a negotiable instrument signs the same, otherwise than as such maker, for the purpose of negotiation, on the back or face thereof or on a slip of paper annexed thereto, or so signs for the same purpose a stamped paper intended to be completed as a negotiable instrument, he is said to indorse the same, and is called the "indorser."

Indorsement "in blank" and "in full."

16. If the indorser signs his name only, the indorsement is said to be "in blank," and if he adds a direction to pay the whole or any part of the amount mentioned in the instrument to, or to the order of, a specified person, the indorsement is said to be "in full;" and the person so specified is called the "indorsee" of the instrument.

"Indorsee."

Ambiguous instruments.

17. Where an instrument may be construed either as a promissory note or bill of exchange, the holder may at his election treat it as either, and the instrument shall be thenceforward treated accordingly.

Where amount is stated differently in figures and words.

18. If the amount promised or ordered to be paid is stated differently in figures and in words, the amount stated in words shall be the amount promised or ordered to be paid.

Instruments payable on demand.

19. A promissory note or bill of exchange, in which no time for payment is specified, and a cheque are payable on demand.

Blank stamped instruments.

20. Where a stamped paper, which is intended to be completed as a negotiable instrument, is signed and delivered by a competent person as maker, drawer, acceptor or indorser, the holder thereof may complete the same by filling up any blanks therein, and the person so signing shall be liable upon such instrument, in the capacity in which he signed the same, for any amount which may be specified therein not exceeding the amount covered by the stamp thereon.

Illustration.

A stamped paper intended to be completed as a negotiable instrument is made payable to " or order:" the holder of such instrument may fill up the blank with his own name, or that of any other person.

Subscribing to alternative liability.

21. Where a promissory note is signed by two persons, and it appears on the face of it that one of them subscribes only to an alternative liability, such one is not liable on the note as maker, but is liable as guaranteeing its payment by the maker.

"Maturity."

22. The maturity of a promissory note, bill of exchange or cheque is the date at which it is payable.

"At sight."
"After sight."

23. In a promissory note or bill of exchange the expression "at sight" means on demand. The expression "after sight" means, in a promissory note, after presentment for sight, and in a bill of exchange, after acceptance or protest for non-acceptance.

Date on which bill or note payable so many months after date or sight, or after a certain event, is at maturity.

24. In calculating the date at which a promissory note or bill of exchange, made payable a stated number of months after date or after sight, or after a certain event, is at maturity, the period stated shall be held to terminate on the day of the month which corresponds with the day on which the instrument

is dated or presented for acceptance or sight or the event happens. If the month in which the period would terminate has no corresponding day, the period shall be held to terminate on the last day of such month.

Illustrations.

(*a*) A negotiable instrument dated 1st February is made payable at one month after date. The instrument is at maturity on the 1st of March.

(*b*) A negotiable instrument dated 29th January 1877 is made payable at one month after date. The instrument is at maturity on the 28th February 1877.

(*c*) A negotiable instrument dated 30th August 1877 is made payable three months after date. The instrument is at maturity on the 30th November 1877.

(*d*) A promissory note or bill of exchange, dated 31st August 1877, is made payable three months after date. The instrument is at maturity on the 30th November 1877.

Date on which bill or note payable so many days after date or sight, or after a certain event, is at maturity.

25. In calculating the date at which a promissory note or bill of exchange, made payable a certain number of days after date or after sight or after a certain event, is at maturity, the day of the date, or of presentment for acceptance or sight, or on which the event happens, shall be excluded.

When day of maturity is a holiday.

26. When the day on which a promissory note, bill of exchange or cheque is at maturity is not a business day, the instrument shall be deemed to be due on the next preceding business day; but if the day of maturity is a public holiday, then on the next succeeding business day.

Explanation.—The expression "public holiday" includes Sundays: New-Year's day, Christmas day: if either of such days falls on a Sunday, the next following Monday: Good-Friday; and any other day declared by the Local Government, by notification in the official Gazette, to be a public holiday within the meaning of this Act.

Presumptions as to negotiable instruments;

27. Until the contrary is proved, the following presumptions shall be made :—

of valuable consideration;

(*a*) that every negotiable instrument was made, drawn, accepted, indorsed, negotiated and transferred for valuable consideration :

as to time of acceptance;

(*b*) that every accepted bill of exchange was accepted within a reasonable time after its date and before its maturity :

as to time of transfer;

(*c*) that every transfer of a negotiable instrument was made before its maturity :

as to payment;

(*d*) that every promissory note or bill of exchange receipted on the back was paid by the maker or acceptor thereof respectively :

that holder is a holder in due course;

(*e*) that the holder of a negotiable instrument is a holder in due course :

as to order of indorsements;

(*f*) that the indorsements appearing upon a negotiable instrument were made in the order in which they appear thereon :

as to stamp.

(*g*) that a lost bill of exchange, promissory note or cheque was duly stamped.

Bills in Sets.

Set of bills.

28. Bill of exchange may be drawn in parts, each part being numbered and containing a condition that it shall continue payable only so long as the others remain unpaid. All the parts together make a set; but the whole set constitutes only one bill, and is extinguished when one of the parts, if a separate bill, would be extinguished.

Exception.—When a person accepts or indorses different parts of the bill in favour of different persons, he is liable on each part as if it were a separate bill.

Holder of first acquired part entitled to all.

29. That holder of one of the parts, who first acquired title to his part, is entitled to the other parts of the same set.

Crossed Cheques.

Cheque crossed generally.

30. Where a cheque bears across its face an addition of the words "and company" or any abbreviation thereof, between two parallel transverse lines, or of two parallel transverse lines simply, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed generally.

Cheque crossed specially.

31. Where a cheque bears across its face an addition of the name of a banker, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed specially, and to be crossed to that banker.

Crossing after issue.

32. Where a cheque is uncrossed, the holder may cross it generally or specially.

Where a cheque is crossed generally, the holder may cross it specially.

Where a cheque is crossed generally or specially, the holder may add the words "not negotiable."

Where a cheque is crossed specially, the banker to whom it is crossed may again cross it specially to another banker, his agent for collection.

Payment of cheque crossed generally.

33. Where a cheque is crossed generally, the banker on whom it is drawn shall not pay it otherwise than to a banker.

Payment of cheque crossed specially.

Where a cheque is crossed specially, the banker on whom it is drawn shall not pay it otherwise than to the banker to whom it is crossed, or his agent for collection.

Payment of cheque crossed specially more than once.

34. Where a cheque is crossed specially to more than one banker, except when crossed to an agent for the purpose of collection, the banker on whom it is drawn shall refuse payment thereof.

Payment in due course of crossed cheque.

35. Where the banker on whom a crossed cheque is drawn has paid the same in due course, the banker paying the cheque, and (in case such cheque has come to the hands of the payee) the drawer thereof, shall respectively be entitled to the same rights, and be placed in the same position in all

respects, as they would respectively be entitled to and placed in if the amount of the cheque had been paid to and received by the true owner thereof.

Payment of crossed cheque out of due course.

36. Any banker paying a cheque crossed generally otherwise than to a banker, or a cheque crossed specially otherwise than to the banker to whom the same shall be crossed, or his agent for collection, being a banker, shall be liable to the true owner of the cheque for any loss he may sustain owing to the cheque having been so paid.

Cheque bearing "not negotiable."

37. A person taking a cheque crossed generally or specially, bearing in either case the words "not negotiable," shall not have, and shall not be capable of giving, a better title to the cheque than that which the person from whom he took it had.

But a banker who has in good faith and without negligence received payment from a customer of a cheque crossed generally or specially to himself shall not, in case the title to the cheque proves defective, incur any liability to the true owner of the cheque by reason only of having received such payment.

CHAPTER III.

PARTIES TO NOTES, BILLS AND CHEQUES.

Capacity to make, &c., promissory notes, &c.

38. Every person capable of contracting, according to the law to which he is subject, may bind himself and be bound by the making, drawing, acceptance, indorsement, delivery and negotiation of a promissory note, bill of exchange or cheque.

Minor.

A minor may draw, indorse, deliver and negotiate such instruments so as to bind all parties except himself.

Agency.

39. Every person capable of binding himself or of being bound, as in the last preceding section mentioned, may so bind himself or be bound by a duly authorized agent acting in his name.

A general authority to transact business and to receive and discharge debts does not confer upon an agent the power of accepting or indorsing bills of exchange so as to bind his principal.

An authority to draw bills of exchange does not of itself import an authority to indorse.

Liability of agent signing.

40. An agent who signs his name to a promissory note, bill of exchange or cheque, without indicating thereon that he signs as agent, or that he does not intend thereby to incur personal responsibility, is liable personally on the instrument, except to those who know that he signed as agent, or that he had no such intention.

Acceptance by several drawees not partners.

41. Where there are several drawees of a bill of exchange who are not partners, each of them can accept it for himself, but none of them can accept it for another without his authority.

When partnership bound by promissory notes, &c.

42. When it is within the scope of the business of a partnership to make, draw, accept, indorse or negotiate promissory notes, bills of exchange or cheques, any partner may bind his firm by making, drawing, accepting, indorsing or negotiating such instruments in the name of his firm, but not otherwise.

Exception.—A partner may bind his firm by accepting in his own name, for partnership purposes, a bill drawn upon the firm.

Partnership and joint rights and liabilities.

43. In the absence of a contract to the contrary, the provisions of the Indian Contract Act, 1872, sections 42, 43 and 45, and those of chapter XI of the same Act shall respectively apply to all joint rights and liabilities created by promissory notes, bills of exchange and cheques, and to the rights and liabilities thereon of partners.

Liability of drawer.

44. The drawer of a bill of exchange or cheque is bound, in case of dishonour by the drawee or acceptor thereof, to compensate the holder for any loss or damage caused thereby, provided due notice of dishonour has been given to, or received by, the drawer as hereinafter provided.

Liability of drawee.

45. The drawee of a bill of exchange or cheque, having sufficient funds of the drawer in his hands properly applicable to the payment of such bill or cheque, must accept the bill or pay the cheque when duly required so to do, and, in default of such acceptance or payment, must compensate the drawer for any loss or damage caused by such default.

Liability of maker of note and acceptor of bill.

46. Except as provided in sections 38, 61, 62, 63, 79, 85, 89, 90, 104 and 109, and in the absence of a contract to the contrary,—

(*a*) the maker of a promissory note and the acceptor before maturity of a bill of exchange, are bound to pay the amount thereof according to the apparent tenor of the note or acceptance respectively, and

(*b*) the acceptor of a bill of exchange at or after maturity is bound to pay the amount thereof to the holder on demand.

In default of such payment as aforesaid, such maker or acceptor is bound to compensate any party thereto for any loss or damage sustained by him, and caused by such default.

Only drawee can be acceptor except in need or for honour.

47. No person except the drawee of a bill of exchange, or all or some of several joint drawees, or a person named therein as a drawee in case of need, or an acceptor for honour, can bind himself by an acceptance.

Liability of indorser.

48. Except as provided in sections 38, 61, 62, 63, 75, 76, 79, 82, 83, 85, 89, 93, 104, 105, 106, 108, 109, 110 and 121, clause (*a*), and in the absence of a contract to the contrary, every person who indorses and delivers a negotiable instrument before maturity, without, in such indorsement, expressly excluding or making conditional his own liability, is bound thereby to every subsequent holder, in case of dishonour by the drawee, acceptor or maker, to compensate such holder for any loss or

damage caused to him by such dishonour, provided due notice of dishonour has been given to, or received by, such indorser as hereinafter provided.

Every indorser after dishonour is liable as upon an instrument payable on demand.

Liability of prior parties to holder in due course.

49. Every prior party to a negotiable instrument is liable thereon to a holder in due course.

Maker, drawer and acceptor principals.

50. The maker of a promissory note or cheque, the drawer of a bill of exchange until acceptance, and the acceptor are, as between themselves and any other parties thereto, in the absence of any contract to the contrary between themselves and such parties, liable thereon as principal debtors, and the other parties thereto are liable thereon as sureties for them.

Prior party a principal in respect of each subsequent party.

51. Every prior party to a negotiable instrument is, as between himself and the holder thereof, in the absence of any contract to the contrary between himself and the holder, liable thereon as a principal debtor, and the parties thereto, subsequent to him and prior to such holder, are liable to the holder as sureties for such prior party.

Illustration.

A draws a bill on B, who accepts. A afterwards indorses the bill to C, C to D, and D to E. As between E and B, B is the principal debtor, and A, C and D are his sureties. As between E and A, A is the principal debtor, and C and D are his sureties. As between E and C, C is the principal debtor and D is his surety.

Suretyship.

52. The provisions of sections 132 to 147, both inclusive, of the Indian Contract Act, 1872, shall apply to the relations of suretyship between parties to negotiable instruments.

Discharge of indorser's liability.

53 The indorser of a negotiable instrument is not discharged from his liability thereupon by the holder having merely forborne to sue a prior party; but where the holder, without the consent of the indorser, destroys or impairs the indorser's remedy against a prior party, the indorser is discharged from liability to the holder to the same extent as if the instrument had been paid at maturity.

Illustration.

A is the holder of a bill of exchange made payable to the order of B, which contains the following indorsements in blank :—

First indorsement, "John De Souza."
Second indorsement, "Peter Williams."
Third indorsement, "Wright and Co."
Fourth indorsement, "John Rozario."

This bill A puts in suit against John Rozario and strikes out the indorsements by Peter Williams and Wright and Co. A is not entitled to recover anything from John Rozario.

Estoppel against denying original validity of instrument.

54. No maker of a promissory note, and no drawer of a bill of exchange or cheque, and no acceptor of a bill of exchange for the honour of the drawer shall, in a suit thereon, be permitted to deny the validity of the instrument as originally made or drawn.

Estoppel against denying drawer's signature.

55. No acceptor of a bill of exchange shall, in a suit thereon by a holder other than the drawer, be permitted to deny that the bill was drawn by the person by whom it purports to have been drawn.

Estoppel against denying capacity of payee to indorse.

56. No maker of a promissory note and no acceptor of a bill of exchange payable to, or to the order of, a specified person shall, in a suit thereon, be permitted to deny the capacity of the payee thereof to indorse the same.

Estoppel against denying signature or capacity of prior party.

57. No indorser of a negotiable instrument shall, in a suit thereon by a subsequent holder, be permitted to deny the signature or capacity to contract of any prior party to the instrument.

Acceptor bound although indorsement forged.

58. An acceptor of a bill of exchange is not relieved from liability, by reason that an indorsement thereon is forged, if he knew or had reason to believe such indorsement to be forged when he accepted the bill.

Acceptance of bill drawn in fictitious name.

59. An acceptor of a bill of exchange drawn in a fictitious name is not, by reason that such name is fictitious, relieved from liability to any holder claiming under an indorsement by the same hand as the drawer's signature, and purporting to be made by the drawer.

Party receiving consideration liable to subsequent parties.

60. If at any time there has been valuable consideration between any parties to a negotiable instrument for the making, drawing, acceptance, indorsement, negotiation or transfer thereof, the party receiving such consideration is, except as provided in sections 38, 62, 63, 75, 82, 83, 85, 89, 90, 93, 104, 105, 106, 107, 108, 109, 110 and 111, and in the absence of any contract to the contrary, liable upon the instrument to all subsequent parties thereto, and every subsequent holder is a holder for consideration.

Illustrations.

(*a*) A indorses a bill of exchange to B, at the request of C, for C's account with B. B is a holder of the bill for consideration, and if he indorses it as a present to D, D is a holder for consideration.

(*b*) A, the holder of a negotiable instrument, indorses it in full to B, in the belief that B has done something which he has not done. B, for consideration, indorses the instrument in blank to C, and C indorses it to D. D is a holder of the instrument for consideration.

(*c*) A, the holder of a negotiable instrument indorses it in full to B, in the belief that B has done something which he has not done. B, for consideration proceeding from C, indorses the instrument in blank to C, and C indorses it to D, D strikes out C's indorsement. D is a holder of the instrument for consideration.

Party not liable to one from whom no consideration moved.

61. When there was no consideration for the making, drawing, acceptance or indorsement of a negotiable instrument, or when the consideration has wholly failed, the maker, drawer, acceptor or indorser is not liable thereon to the party in whose favour the instrument was so made, drawn, accepted or indorsed, or to any party claiming through such party, unless valuable con-

sideration moved from the claimant or from some party through whom he derives title. But the maker, drawer, acceptor or indorser is liable to compensate any subsequent party who, being liable on such instrument, pays the amount due thereon.

Partial absence or failure of money-consideration.

62. When the consideration for which a person signed a promissory note, bill of exchange or cheque consisted of money, and was originally absent in part or has subsequently failed in part, the sum which a holder standing in immediate relation with such signer is entitled to receive from him is proportionally reduced.

Explanation.—The drawer of a bill of exchange stands in immediate relation with the acceptor. The maker of a promissory note, bill of exchange or cheque, stands in immediate relation with the payee, and the indorser with his indorsee. Other signers may by agreement stand in immediate relation with a holder.

Illustration.

A draws a bill on B for Rs. 500 payable to the order of A. B accepts the bill, but subsequently dishonours it by non-payment. A sues B on the bill. B proves that it was accepted for value as to Rs. 400, and as an accommodation to the plaintiff as to the residue. A can only recover Rs. 400.

Partial failure of consideration not consisting of money.

63. Where a part of the consideration for which a person signed a promissory note, bill of exchange or cheque, though not consisting of money, is readily ascertainable in money, and there has been a failure of that part, the sum which a holder standing in immediate relation with such signer is entitled to receive from him, is proportionally reduced.

CHAPTER IV.

OF NEGOTIATION.

Negotiation by delivery.

64. Subject to the provisions of section 79, a promissory note, bill of exchange or cheque payable to bearer is negotiable by delivery thereof.

Exception.—A promissory note, bill of exchange or cheque delivered on condition that it is not to take effect except in a certain event is not negotiable (except in the hands of a holder for value without notice) unless such event happens.

Illustrations.

(*a.*) A, the holder of a negotiable instrument payable to bearer, delivers it to B's agent to keep for B. The instrument has been negotiated.

(*b.*) A, the holder of a negotiable instrument payable to bearer which is in the hands of A's banker, who is at the time the banker of B, directs the banker to transfer the instrument to B's credit in the banker's account with B. The banker does so, and accordingly now possesses the instrument as B's agent. The instrument has been negotiated, and B has become the holder of it.

Negotiation by indorsement.

65. Subject to the provisions of section 79, a promissory note, bill of exchange or cheque payable to, or to the order of, a specified person is negotiable by the holder by indorsement and delivery thereof.

Transfer without indorsement.

66. If the holder of such an instrument as in the last preceding section mentioned, delivers it to another person without indorsing it, but with intent to transfer his title thereto, the transferee acquires by such delivery all the rights which the transferor had as holder except the right of negotiation, and he may sue upon the instrument in his own name.

Liability of transferor without indorsement.

67. If such transfer, as in the last preceding section mentioned, is made for valuable consideration to a person having no reason to believe in the existence of any matter affecting the validity of the instrument or of the transfer thereof, and the instrument is thereafter avoided as against any party on account of matters prior to such transfer, the transferor is bound to return to the transferee the consideration received, provided that such return is claimed within a reasonable time.

Conversion of indorsement in blank into indorsement in full.

68. The holder of a negotiable instrument indorsed in blank may, without signing his own name, by writing above the indorser's signature a direction to pay to any other person as indorsee, convert the indorsement in blank into an indorsement in full; and the holder does not thereby incur the responsibility of an indorser.

Effect of indorsement.

69. The indorsement of a negotiable instrument transfers to the indorsee the property therein with the right of further negotiation; but the indorsement may, by express words, be restrained to a transfer of the property without such right, or may merely constitute the indorsee an agent to indorse the instrument, or to receive its contents for the indorser, or for some other specified person.

Negotiability may be restricted or excluded.

70. The indorser of a negotiable instrument may, by express words in the indorsement, restrict or exclude the right of the indorsee to negotiate the instrument, although the instrument was, at the time of such words being written, payable to the bearer thereof.

Illustrations.

B signs the following indorsements on different negotiable instruments :—

(*a*) "Pay the contents to C only."

(*b*) "Pay C for my use."

(*c*) "Pay C or order for the account of B."

(*d*) "The within must be credited to C."

These indorsements exclude the right of further negotiation by C.

(*e*) "Pay C."

(*f*) "Pay C value in account with the Oriental Bank."

(*g*) "Pay the contents to C, being part of the consideration in a certain deed of assignment executed by C to the indorser and others."

These indorsements do not exclude the right of further negotiation by C.

Who may negotiate.

71. Every sole maker, drawer, payee or indorsee, or all of several joint makers, drawers, payees or indorsees of a negotiable instrument may, if the negotiability of such instrument has not been restricted or excluded, as in the last preceding section mentioned, indorse and negotiate the same.

Explanation.—Nothing in this section enables a maker or drawer to indorse or negotiate an instrument, unless he is in lawful possession or is holder thereof; or enables a payee or indorsee to indorse or negotiate an instrument, unless he is holder thereof.

Illustration.

A bill is drawn payable to A or order. A indorses it to B, the indorsement not containing the words "or order," or any equivalent words. B may negotiate the instrument.

Indorser who excludes his own liability or makes it conditional.

72. The indorser of a negotiable instrument may, by express words in the indorsement, exclude his own liability thereon, or make such liability or the right of the indorsee to receive the amount due thereon, depend upon the happening of a specified event, although such event may never happen.

Where an indorser so excludes his liability and afterwards becomes the holder of the instrument, all intermediate indorsers are liable to him.

Illustrations.

(*a.*) The indorser of a negotiable instrument signs his name, adding the words—

"Without recourse to me."

Upon this indorsement he incurs no liability.

(*b.*) A, the payee and holder of a bill of exchange, indorses it to B, and B to C. C then indorses it back to A, each of these indorsements being in due course. A is reinstated in his former rights upon the instrument, but has not acquired any rights against B or C.

(*c.*) A is the payee and holder of a negotiable instrument. Excluding personal liability by an indorsement "without recourse," he transfers the instrument to B, and B indorses it to C, who indorses it to A. A is not only reinstated in his former rights, but has the rights of an indorsee against B and C.

Holder deriving title from holder in due course.

73. A holder of a negotiable instrument who derives title from a holder in due course has the rights thereon of that holder in due course.

Instrument indorsed in blank.

74. A negotiable instrument indorsed in blank is payable to the bearer thereof even although originally payable to order.

Conversion of indorsement in blank into indorsement in full.

75. If a negotiable instrument after having been indorsed in blank is indorsed in full, the amount of it cannot be claimed from the indorser in full, except by the person to whom it has been indorsed in full, or by one who derives title through such person.

Indorsement for part of sum due.

76. Where a negotiable instrument is indorsed for part of the sum due thereon to the indorser, the indorsement transfers only a right to retain the instrument, and to receive or sue for such part in the name of the indorser.

Collateral agreements.

77. No agreement between any parties to a negotiable instrument which is not expressed thereon, or which is collateral thereto, is binding upon any other holder thereof for valuable consideration, or upon any holder deriving title from a holder for valuable consideration.

Illustration.

A person who is a creditor of A signs, as acceptor, a bill of exchange in A's favour for 3,000 rupees. A being the holder indorses it for value to B, who is aware that the acceptor was a creditor of A. A's debt to the acceptor cannot be set off against B's claim on the bill.

Legal representative cannot by delivery only negotiate instrument indorsed by deceased.

78. The legal representative of a deceased person cannot negotiate by delivery a promissory note, bill of exchange or cheque payable to order and indorsed by the deceased but not delivered.

Instrument obtained by unlawful means or for illegal consideration.

79. When a negotiable instrument has been lost, or has been obtained from any maker, acceptor or holder thereof by unlawful means, or for an illegal consideration, no possessor or indorsee, who claims through the person who so obtained the instrument, is entitled to receive the amount due thereon from such maker, acceptor or holder, or from any party prior to such holder, unless such possessor or indorsee is, or some person through whom he claims was, a holder thereof in due course.

Instrument acquired after dishonour or when overdue.

80. The holder of a negotiable instrument, who has acquired it after dishonour, whether by non-acceptance or non-payment, with notice thereof, or after maturity, has only the rights thereon of his transferor:

Provided that any person who, in good faith and for valuable consideration, becomes the holder, after maturity, of a promissory note or bill of exchange made, drawn or accepted without consideration for the purpose of enabling some party thereto to raise money thereon, may recover the amount of the note or bill from any prior party.

Accommodation note or bill.

Illustration.

The acceptor of a bill of exchange, when he accepted it, deposited with the drawer certain goods as a collateral security for the payment of the bill, with power to the drawer to sell the goods and apply the proceeds in discharge of the bill if it were not paid at maturity. The bill not having been paid at maturity, the drawer sold the goods and retained the proceeds, but indorsed the bill to A. A's title is subject to the same objection as the drawer's title.

Instrument negotiable till payment or satisfaction.

81. A negotiable instrument may be negotiated (except by the maker, drawee or acceptor after maturity) until payment or satisfaction thereof by the maker, drawee or acceptor at or after maturity, but not after such payment or satisfaction.

CHAPTER V.

OF PRESENTMENT.

Presentment for acceptance.

82. A bill of exchange payable at or after sight must, if no time or place is specified therein for presentment, be presented to the drawee thereof for acceptance, if he can, after reasonable search, be found, by a person entitled to demand acceptance, within a reasonable time after it is drawn, and in business hours on a business day. In default of such presentment, no party thereto is liable thereon to the person making such default.

If the drawee cannot, after reasonable search, be found, the bill is dishonoured.

If the bill is directed to the drawee at a particular place, it must be presented at that place; and if at the due date for presentment he has absconded, the bill is dishonoured.

Presentment of promissory note for sight.

83. A promissory note, payable at a certain period after sight, must be presented to the maker thereof for sight, by a person entitled to demand payment, within a reasonable time after it is made and in business hours on a business day. In default of such presentment

no party thereto is liable thereon to the person making such default.

Drawee's time for deliberation.

84. The drawee of a bill of exchange presented to him for acceptance may retain the same until the end of twenty-four hours, or until the next post to the holder, whichever first happens, to consider whether he will accept it.

Explanation.—In calculating the twenty-four hours mentioned in this section, days which are not business days shall be excluded.

Presentment for payment.

85. Promissory notes, bills of exchange and cheques must be presented for payment to the maker, acceptor or drawee thereof respectively, by or on behalf of the holder as hereinafter provided. In default of such presentment, the other parties thereto are not liable thereon to such holder.

Exception.—No presentment is necessary of a promissory note payable on demand in order to charge the maker thereof.

Hours for presentment.

86. Presentment for payment must be made during the usual hours of business, and, if at a banker's, within banking hours.

Presentment for payment of inland instrument payable after date or sight.

87. An inland promissory note or bill of exchange, made payable at a specified period after date or sight thereof, must be presented for payment within three days after the end of such period.

Presentment for payment of inland promissory note payable by instalments.

88. An inland promissory note payable by instalments must be presented for payment within three days after the date fixed for payment of each instalment; and non-payment on such presentment has the same effect as non-payment of a note at maturity.

Presentment for payment of instrument payable at specified place and not elsewhere.

89. A promissory note, bill of exchange or cheque made, drawn or accepted payable at a specified place and not elsewhere must, in order to charge any party, thereto, be presented for payment at that place.

Instrument payable at specified place.

90. A promissory note or bill of exchange made drawn or accepted payable at a specified place must, in order to charge the maker or drawer thereof, be presented for payment at that place.

Presentment where no exclusive place specified.

91. A promissory note or bill of exchange, not made payable as in the last two preceding sections mentioned, must be presented for payment at one of the places specified (if any), or at the place of business (if any), or at the usual residence, of the maker, drawee or acceptor thereof, as the case may be.

Presentment when maker, &c., has no known place of business or residence.

92. If the maker, drawee or acceptor of a negotiable instrument has no known place of business or fixed residence, and no place is specified in the instrument for presentment for acceptance or payment, such presentment may be made to him in person wherever he can be found.

Presentment of cheque to charge drawer.

93. A cheque must, in order to charge the drawer, be presented at the bank upon which it is drawn within a reasonable time after it was first received from the drawer, or before the relation between the drawer and his banker has been altered to the prejudice of the drawer.

Presentment of cheque to charge any other person.

94. A cheque must, in order to charge any person except the drawer, be presented within a reasonable time after receipt thereof from such person.

Presentment of instrument payable on demand.

95. A negotiable instrument payable on demand must be presented for payment within a reasonable time after it is received by the holder.

Presentment by or to agent, representative of deceased, or assignee of insolvent.

96. Presentment for acceptance or payment may be made by or to the duly authorized agent of the drawee, maker or acceptor, as the case may be, or where he has died, to his legal representative, or where he has been declared an insolvent, to his assignee.

Posting instruments to be presented.

97. When the holder of a promissory note, bill of exchange or cheque, and the maker, acceptor or drawee reside in different places, the instrument may be forwarded by post for the purpose of being presented for payment. In such case, when there is a daily post, the instrument must be posted at some time not later than the last post on the day following that on which the holder has received such instrument; and the person receiving such instrument by the post must present it not later than the day following its receipt; where there is not a daily post, the instrument must be forwarded and presented within a reasonable time.

When presentment unnecessary.

98. No presentment for payment is necessary, and the instrument is dishonoured at the due date for presentment, in any of the following cases:—

(*a*) if the maker, drawee or acceptor closes his place of business,

or cannot after reasonable search be found,

or intentionally prevents the presentment of the instrument,

or access to him cannot be obtained during business hours;

(*b*) as against any party if, after maturity, with knowledge that the instrument has not been presented—

he makes a part payment on account of the amount due on the instrument,

or promises to pay the amount due thereon in whole or in part,

or otherwise waives his right to take advantage of any default in presentment for payment;

(*c*) as against the drawer, if the drawer could not suffer damage from the want of such presentment.

Liability of banker for negligently dealing with bill presented for acceptance.

99. When a bill of exchange, accepted payable at a specified bank, has been duly presented there for payment and dishonoured, if the banker so negligently keeps,

deals with or delivers back such bill as to cause loss to the holder, he must compensate the holder for such loss.

CHAPTER VI.

OF PAYMENT AND INTEREST.

To whom payment should be made.

100. Subject to the provisions of section 104, clause (*c*), payment of the amount due on a promissory note, bill of exchange or cheque must, in order to discharge the maker or acceptor, be made to the holder of the instrument.

Interest when rate specified.

101. When interest at a specified rate is expressly made payable on a promissory note or bill of exchange, interest shall be calculated at the rate specified, on the amount and from the date of the instrument, until tender or realization of the amount due thereon.

Interest when no rate specified.

102. When no rate of interest is specified in the instrument, interest on the amount thereof shall, except in cases provided for by the Code of Civil Procedure, section 532, be calculated at the rate of six per centum per annum, from the date at which the same ought to have been paid by the party charged, until tender or realization of the amount due thereon.

Explanation.—When the party charged is the indorser of an instrument dishonoured by non-payment, he is liable to pay interest only from the time that he receives notice of the dishonour.

Delivery of instrument on payment, or indemnity in case of loss.

103. Any person liable to pay, and called upon by the holder thereof to pay, the amount due on a promissory note, bill of exchange or cheque is before payment entitled to have it shown, and is on payment entitled to have it delivered up, to him, or, if the instrument is lost or cannot be produced, to be indemnified against any further claim thereon against him.

CHAPTER VII.

OF DISCHARGE FROM LIABILITY ON NOTES, BILLS AND CHEQUES.

Discharge from liability;

104. The maker, acceptor or indorser respectively of a negotiable instrument is discharged from liability thereon—

by cancellation;

(*a*) to a holder thereof cancelling such acceptor's or indorser's name with intent to discharge him, and to all parties claiming under such holder;

by release;

(*b*) to a holder thereof otherwise discharging such maker, acceptor or indorser, and to all parties deriving title under such holder after notice of such discharge;

by payment.

(*c*) to all parties thereto, if the instrument is payable to bearer, and such maker, acceptor or indorser pays in due course the amount due thereon.

Discharge by allowing drawee more than twenty-four hours to accept.

105. If the holder of a bill of exchange allows the drawee more than twenty-four hours to consider whether he will accept the same, all previous parties not consenting to such allowance are thereby discharged from liability to such holder.

When cheque not duly presented and drawer damaged thereby.

106. When a cheque has not been duly presented for payment, and the drawer thereof has thereby sustained loss or damage, he is discharged from liability to the holder making default in presentment.

Cheque payable to order.

107. Where a cheque, payable to order, purports to be indorsed by or on behalf of the payee, the drawee is discharged by payment in due course.

Parties not consenting discharged by conditional or limited acceptance.

108. If the holder of a bill of exchange acquiesces in a conditional acceptance, or one limited to part of the sum mentioned in the bill, or which substitutes a different place or time for payment, or which is not signed by all the drawees (not being partners), all previous parties whose consent is not obtained to such acceptance are discharged as against the holder and those claiming under him.

Alterations by stranger in note or bill.

109. Alterations made in a promissory note or bill of exchange by a person not a party to such note or bill have no effect upon the liability of a party who signed the instrument as maker or acceptor before such alterations were made.

Effect of material alteration.

110. Save as provided in sections 20, 32, 68 and 108, any material alteration of a negotiable instrument renders the same void as against any party thereto at the time, and not consenting to such alteration, unless such alteration was made in order to carry out the common intention of the original parties.

Explanation.—The following are material alterations within the meaning of this section, namely: an alteration of date, amount, or of time or place of payment; the insertion in the body of the instrument of words authorising the transfer thereof, or stating the value thereof to have been received on a particular account; the addition of a name as that of a maker or drawer; obliteration of, addition to, or alteration of, the crossing of a cheque.

Alteration by indorsee.

111. Save as last aforesaid, any such alteration as in the last preceding section mentioned, if made by an indorsee, discharges his indorser from all liability to him in respect of the instrument or the consideration thereof.

Acceptor or indorser bound notwithstanding previous alteration.

112. An acceptor or indorser of a negotiable instrument is bound by his acceptance or indorsement notwithstanding any previous alteration of the instrument.

Payment of instrument on which alteration is not apparent.

113. Where a promissory note, bill of exchange or cheque has been materially altered, but does not appear to have been so altered, or where a cheque has been crossed but does not appear to have been crossed, payment thereof by a person or banker liable to pay and paying the same according to the apparent tenor thereof at the time of payment and otherwise in due course, shall discharge such person or banker so paying from all liability thereon, and such payment shall not be questioned by reason of the instrument having been altered or the cheque crossed.

CHAPTER VIII.

OF NOTICE OF DISHONOUR.

Dishonour by non-acceptance.

114. A bill of exchange is said to be dishonoured by non-acceptance when the drawee, or one of several drawees not being partners, makes default in acceptance upon being duly required to accept the bill.

Dishonour by non-payment.

115. A promissory note, bill of exchange or cheque is said to be dishonoured by non-payment when the maker of the note, acceptor of the bill, or drawee of the cheque makes default in payment upon being duly required to pay the same.

By and to whom notice should be given.

116. When a promissory note, bill of exchange or cheque is dishonoured by non-acceptance or non-payment, the holder thereof, or some party thereto who remains liable thereon, must give notice that the instrument has been so dishonoured to all other parties whom the holder seeks to make severally liable thereon, and to some one of several parties whom he seeks to make jointly liable thereon.

Nothing in this section renders it necessary to give notice to the maker of the dishonoured promissory note, or the drawee or acceptor of the dishonoured bill of exchange or cheque.

Mode in which notice may be given.

117. Notice of dishonour may be given by or to a duly authorised agent of the person by or to whom it is required to be given, or, where he has died, to his legal representative, or, where he has been declared an insolvent, to his assignee; may be oral or written; may, if written, be sent by post; and may be in any form; but it must inform the party to whom it is given, either in express terms or by reasonable intendment, that the instrument has been dishonoured, and in what way, and that he will be held liable thereon; and it must be given within a reasonable time after dishonour, at the place of business, or (in case such party has no place of business) at the residence, of the party for whom it is intended.

If the notice is sent by post and miscarries, such miscarriage does not render the notice invalid.

Party receiving must transmit notice of dishonour.

118. Any party receiving notice of dishonour must, in order to charge any prior party, transmit it to such party within a reasonable time, unless such party otherwise receives due notice as provided by section 116.

Agent for presentment.

119. When the instrument is deposited with an agent for presentment, the agent is entitled to the same time to give notice to his principal as if he were the holder giving notice of dishonour, and the principal is entitled to a further like period to give notice of dishonour.

When party to whom notice given is dead.

120. When the party to whom notice of dishonour is despatched is dead, but the party despatching the notice is ignorant of his death, the notice is sufficient.

When notice of dishonour is unnecessary.

121. No notice of dishonour is necessary—

(*a*) when it is dispensed with by the party entitled thereto;

(*b*) in order to charge the drawer, when he has countermanded payment;

(*c*) when the party charged could not suffer damage from want of notice;

(*d*) when the party entitled to notice cannot after due search be found; or the party bound to give notice is, for any other reason, unable without any fault of his own to give it;

(*e*) to charge the drawers, when the acceptor is also a drawer;

(*f*) in the case of a promissory note which is not negotiable;

(*g*) when the party entitled to notice, knowing the facts, promises unconditionally to pay the amount due on the instrument.

CHAPTER IX.

OF NOTING AND PROTEST.

Noting.

122. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may cause such dishonour to be noted by a notary public upon the instrument or upon a paper attached thereto, or partly upon each.

Such note must be made within a reasonable time after dishonour, and must specify the date of dishonour, the reason, if any, assigned for such dishonour, or, if not expressly dishonoured, the reason why the holder treats the instrument as dishonoured, and the notary's charges.

Protest.

123. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may, within a reasonable time, cause such fact to be noted and certified by a notary public. Such certificate is called a protest and shall, in the absence of proof to the contrary, in a suit upon the instrument, be deemed evidence of the fact of dishonour.

Protest for better security.

When the acceptor of a bill of exchange has become insolvent, or his credit has been publicly impeached, before the maturity of the bill, the holder may, within a reasonable time, cause a notary public to demand better security of the acceptor, and on its being refused may, within a reasonable time, cause such facts to be noted and certified as aforesaid. Such certificate is called a protest for better security.

Contents of protest.

124. A protest under section 123 must contain—

(*a*) either the instrument itself, or a literal transcript of the instrument and of everything written or printed thereupon;

(*b*) the name of the person for whom and against whom the instrument has been protested;

(*c*) a statement that payment or acceptance, or better security, as the case may be, has been demanded of such person by the notary public; the terms of his answer, if any, or a statement that he gave no answer, or that he could not be found;

(*d*) when the note or bill has been dishonoured, the place and time of dishonour, and when better security has been refused, the place and time of refusal;

(*e*) the subscription of the notary public making the protest;

(*f*) in the event of an acceptance for honour or of a payment for honour, the name of the person by whom, of the person for whom, and the manner in which, such acceptance or payment was offered and effected.

Notice of protest.

125. When a promissory note or bill of exchange is required by law to be protested, notice of such protest must be given instead of notice of dishonour, in the same manner and subject to the same conditions; but the notice may be given by the notary public who makes the protest.

Protest for non-payment after dishonour by non-acceptance.

126. All bills of exchange drawn payable at some other place than the place mentioned as the residence of the drawee, and which are dishonoured by non-acceptance, may, without further presentment to the drawee, be protested for non-payment, in the place specified for payment, unless paid before maturity.

CHAPTER X.

OF REASONABLE TIME.

Reasonable time.

127. In determining what is a reasonable time for presentment for acceptance or payment, for giving notice of dishonour and for noting, regard shall be had to the nature of the instrument and the usual course of dealing with respect to similar instruments; and in calculating such time, days which are not business days shall be excluded.

Reasonable time for presentment.

128. Presentment is made within a reasonable time, within the meaning of sections 82, 93, 94 and 95, if it is made on the business day next after that on which the holder received the bill, negotiable instrument or cheque referred to, or when there is no more delay than is occasioned by the residence of the parties to the bill, negotiable instrument or cheque in different places.

Illustration.

A draws on B, resident at Calcutta, a bill of exchange in favour of C payable at sight, and sends it to C at Benares. C, the day after he receives it, indorses it to D, and despatches it to D at Calcutta. D, the day after he receives the bill, presents it for payment. The delay which has taken place in presenting the bill is not unreasonable.

Reasonable time for giving notice of dishonour.

129. If the holder and the party to whom notice of dishonour is given carry on business or live (as the case may be) in different places, such notice is given within a reasonable time if it is despatched by the next post or on the day next after the day of dishonour.

If the said parties carry on business or live in the same place, such notice is given within a reasonable time if it is despatched in time to reach its destination on the day next after the day of dishonour.

Reasonable time for transmitting such notice.

130. A party receiving notice of dishonour transmits the notice within a reasonable time if he transmits it within the same time after its receipt as he would have had to give notice if he had been the holder.

CHAPTER XI.

OF ACCEPTANCE AND PAYMENT FOR HONOUR.

Acceptance for honour.

131. When a bill of exchange has been noted or protested for non-acceptance or for better security, any person may, with the consent of the holder, by writing on the bill, accept the same for the honour of any party thereto.

Acceptance not specifying for whose honour it is made.

132. Where the acceptance does not express for whose honour it is made, it shall be deemed to be made for the honour of the drawer.

Liability of acceptor for honour.

133. An acceptor for honour binds himself to all parties subsequent to the party for whose honour he accepts to pay the amount of the bill if the drawee do not; and such party, and all prior parties, are liable in their respective capacities to compensate the acceptor for honour for all loss or damage sustained by him in consequence of such acceptance.

But an acceptor for honour is not liable to the holder of the bill unless it is presented, or (in case the address given by such acceptor on the bill is a place other than the place where the bill is made payable) forwarded for presentment, not later than the day next after the day of its maturity.

When acceptor for honour may be charged.

134. An acceptor for honour cannot be charged unless the bill has at its maturity been presented to the drawee for payment and has been dishonoured by him, and noted or protested for such dishonour.

Payment for honour.

135. When a bill of exchange has been noted or protested for non-payment, any person may pay the same for the honour of any party liable to pay the same, provided that the person so paying has previously declared before a notary public the party for whose honour he pays, and that such declaration has been recorded by such notary public.

Right of payer for honour.

136. Any person so paying, as in the last preceding section provided, is entitled to all the rights, in respect of the bill, of the holder at the time of such payment, and may recover from the party for whose honour he pays all sums so paid, with interest thereon and with all expenses properly incurred in making such payment.

CHAPTER XII.

OF COMPENSATION.

Rules as to compensation.

137. The compensation payable in case of dishonour of a promissory note, bill of exchange or cheque, by any party liable to the holder or any indorsee, shall (except in cases provided for by the Code of Civil Procedure, section 532) be determined by the following rules:—

(*a*) The holder is entitled to the amount due upon the instrument, together with the expenses properly incurred in presenting, noting and protesting it;

(*b*) When the person charged resides at a place different from that at which the instrument was payable, the holder is entitled to receive such sum at the current rate of exchange between the two places;

(*c*) An indorser who, being liable, has paid the amount due on the same is entitled to the amount so paid with interest at six per centum per annum from the date of payment until tender or realization thereof, together with all expenses caused by the dishonour and payment;

(*d*) When the person charged and the indorser reside at different places, the indorser is entitled to receive such sum at the current rate of exchange between the two places;

(*e*) The party entitled to compensation may draw a bill upon the party liable to compensate him, payable at sight or on demand, for the amount due to him together with all expenses properly incurred by him. Such bill must be accompanied by the instrument dishonoured and the protest thereof (if any). If such bill is dishonoured, the party dishonouring the same is liable to make compensation thereof in the same manner as in the case of the original bill.

CHAPTER XIII.

OF FOREIGN BILLS.

Drawee in case of need.

138. Where a drawee in case of need is named in a foreign bill of exchange, the bill is not dishonoured until dishonoured by such drawee.

Protest of foreign bills.

139. Foreign bills of exchange must be protested for dishonour when such protest is required by the law of the place where they are drawn.

CHAPTER XIV.

OF INTERNATIONAL LAW.

Law governing liability of maker, acceptor or indorser of foreign instrument.

140. In the absence of a contract to the contrary, the liability of the maker of a foreign promissory note, bill of exchange or cheque is regulated in all essential matters by the law of the place where he made the instrument: the liability of the acceptor, by the law of the place where he accepted the instrument: the liability of the indorser, by the law of the place where he indorsed the instrument.

Illustration.

A bill of exchange was drawn by A in California, where the rate of interest is 25 per cent., and accepted by B, payable in Washington, where the rate of interest is 6 per cent. The bill is endorsed in British India, and is dishonoured. An action on the bill is brought against B in British India. He is liable to pay interest at the rate of 6 per cent. only; but if A is charged as drawer, A is liable to pay interest at the rate of 25 per cent.

Law of place of payment governs dishonour.

141. Where a promissory note, bill of exchange or cheque is made payable in a different place from that in which it is made or indorsed, the law of the place where it is made payable determines what constitutes dishonour and what notice of dishonour is sufficient.

Illustration.

A bill of exchange drawn and indorsed in British India, but accepted payable in France, is dishonoured. The indorsee causes it to be protested for such dishonour, and gives notice thereof in accordance with the law of France, though not in accordance with the rules herein contained in respect of bills which are not foreign. The notice is sufficient.

Instrument made, &c., out of British India, but in accordance with its law.

142. If a negotiable instrument is made, drawn, accepted, or indorsed out of British India, but in accordance with the law of British India, the circumstance that any agreement evidenced by such instrument is invalid according to the law of the country wherein it was entered into does not invalidate any subsequent acceptance or endorsement made thereon in British India.

Presumption as to foreign law.

143. Until the contrary is proved, the law of any foreign country regarding promissory notes, bills of exchange and cheques shall be presumed to be the same as that of British India.

SCHEDULE.

No. and year.	Title.	Extent of repeal.
VI of 1840 ...	An Act for the amendment of the law concerning the negotiation of Bills of Exchange.	The whole.
V of 1866 ...	An Act to amend in certain respects the Commercial Law of British India.	Sections 11, 12 and 13.
I of 1872 ...	Indian Evidence Act.	Section 117 so far as relates to bills of exchange.
XV of 1874 ...	Laws local extent ...	So much of the first Schedule as relates to Act VI of 1840 and to Act V of 1866, ss. 11, 12 and 13.

A. PHILLIPS,

Secy. to the Govt. of India.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th October 1877, and was referred to a Select Committee :—

No. 18 OF 1877.

A Bill to amend the North-Western Provinces Land-Revenue Act, 1873.

Preamble.

For the purpose of amending the North-Western Provinces Land-Revenue Act, 1873, it is hereby enacted as follows :—

Addition to Act XIX of 1873, s. 29.

1. To section 29 of the same Act the following clause shall be added :—

"EXPLANATION.—Charges incurred in the preparation of village-maps shall be deemed to be charges within the meaning of this section."

Amendment of Act XIX of 1873, s. 194.

2. In section 194 of the said Act, for the words "otherwise rendered" the words "declared by the Local Government" shall be substituted.

Amendment of Act XIX of 1873, s. 199.

3. To section 199 of the same Act the following clause shall be added (namely):—

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill, which has been recommended by the Local Government, is to deprive persons whose estates are under the management of the Court of Wards of power to charge or alienate those estates. The opportunity has been taken to make a slight improvement in the wording of section 194 of the North-Western Provinces Land-Revenue Act, 1873, and to remove a doubt as to the power of applying the patwári-fund raised under section 29 to defray the cost of preparing those village-maps, on which the correctness of the Patwári's records mainly depends.

SIMLA; *The 13th October* 1877. } WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[First publication.]

The following Report of the Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th October 1877 :—

We, the undersigned Members of the Select Committee to which the Bill to amend the law relating to the management and preservation of Government forests, to the transit of forest produce and to the duty leviable on timber was referred, have the honour to report that we have considered the Bill and the papers specified in the margin.

From the Department of Revenue, Agriculture and Commerce, No. 1139, dated 21st October 1876.
" Secretary to Chief Commissioner, Assam, No. 3779, dated 16th November 1876.
" Assistant Secretary to Government of Bengal, No. 3822, dated 1st December 1876, and enclosures.
" the Department of Revenue, Agriculture and Commerce, No. 1341, dated 15th December 1876, and enclosures.
" Officiating Secretary to Chief Commissioner, Central Provinces, No. $\frac{4738}{222}$, dated 16th December 1876, and enclosures.
" the Department of Revenue, Agriculture and Commerce, No. 1392, dated 30th December 1876, and enclosures.
Despatch from the Secretary of State for India, No. 50, dated 14th December 1876.
From Officiating Secretary to Chief Commissioner, Coorg, No. 695—1, dated 15th January 1877, and enclosure.
" Officiating Assistant Secretary to Chief Commissioner, Central Provinces, No. $\frac{184}{2}$, dated 19th January 1877, and enclosure.
" Officiating Under Secretary to Government, Panjáb, No. 39 F, dated 31st January 1877, and enclosures.
" Officiating Secretary to Government, Panjáb, No. 54 F, dated 6th February 1877, and enclosures.
" Chief Secretary to Government, Bombay, Revenue Department, No. 967, dated 15th February 1877, and enclosures.
" Secretary to Government, Public Works Department, North-Western Provinces, No. 40 F, dated 19th February 1877, and enclosures.
" Officiating Secretary to Chief Commissioner, Coorg, No. 756—2, dated 17th February 1877, and enclosure.
" Secretary to Chief Commissioiner, British Burma, No. 35—31, dated 2nd February 1877, and enclosures.
" Acting Secretary to Government, Fort St. George, No. 2149, dated 23rd December 1876, and enclosures.
" Officiating Secretary to Government, Panjáb, No. 138 F, dated 5th April 1877, and enclosure.
" Officiating Chief Secretary to Government of Madras, No. 892, dated 7th April 1877,
" Officiating Secretary to Government, Panjáb, No. 231 S, dated 18th July 1877, and enclosures.
Despatch from the Secretary of State for India, No. 41, dated 5th July 1877.
From the Department of Revenue, Agriculture and Commerce, No. 1264 F, dated 6th October 1877, and enclosure.
Note by the Hon'ble T. C. Hope, dated 9th October 1877.

2. As Act VII of 1865 has never been extended to Madras or Bombay, and much confusion and uncertainty might be created by its continuing in force in so far as not superseded by the present Bill, we have provided (section 1) for its repeal, as also that of Acts VII of 1869 and XIII of 1873, in any territories to which the present Bill may be extended.

We have also provided that such extension shall be of the whole Bill, and not of parts only since it will always remain optional with Local Governments to exercise or not the powers which any chapter or section confers.

3. We have improved the definitions of "Forest-officer" and "Forest-produce," and have assimilated that of "cattle" to the definition in the Cattle Trespass Act.

4. In order to avoid the delay and expense of an elaborate preliminary demarcation, which was objected to in many quarters, we have provided (section 4) that the notification of the proposal to constitute a Reserved Forest may be in general terms, but have indicated more clearly (section 19) that the final demarcation must be precise.

5. We have made more clear (section 4) the intention that the Forest Settlement Officer should not, except under very exceptional circumstances, be a Forest-officer. But, in deference to representations from British Burma and the North-West Provinces, we have provided an option of entrusting the forest settlement to two or three officers instead of one.

6. In order to meet the case of the wild tribes and illiterate persons who will in many instances be the possessors of rights over forest lands, we have allowed (section 6) claims to be preferred orally to the Forest Settlement Officer and made it obligatory on him to take such statements down in writing.

7. With the same view we have required (section 7) the Forest Settlement Officer to inquire into the existence of rights, by searching the Government records and taking evidence, even though the people themselves, through ignorance or neglect, may not appear to claim them.

8. We have also provided (section 9) for the hearing of claims not preferred within the time prescribed by section 6, whenever claimants can shew sufficient cause for their delay.

9. In section 10 we have made more clear the alternative courses which may be pursued in the case of claims to or over land, and have also provided for compensation being given wholly or partly in land where the parties prefer land to money.

10. From section 12 the provisions contained in section 10 of the Bill as introduced for the rejection of rights which were not habitually exercised by the claimants at the time of the notification under section 4, or which were not required for the beneficial use of the land or premises or of the person claiming the same, have been omitted.

11. Sections 16 and 17 express more clearly than section 15 of the Bill as introduced the intention of the latter as to the authorities by whom and the manner in which appeals are to be heard.

12. We have made a new provision (section 21) for the revision by the Local Government, at any time not exceeding five years from the date of the Notification under section 19, of any settlement effected under section 14 which experience has shewn to be unworkable.

13. We have provided (section 24) that rights appendant to any land or house may be freely alienated therewith.

14. Section 28 has been amended in phraseology, so as to admit of forests, the use of which is essential to village communities, or in which such communities have rights jointly with Government, being assigned to such communities, under suitable precautions against waste or misappropriation.

15. In section 32 of the Bill as introduced it was provided that the provisions of chapter IV, regarding district or (as we prefer to term them) Protected forests, should be without prejudice to all existing rights of individuals or communities. In order, however, that holders of rights may not be put to the inconvenience and expense of proving them in order to establish their immunity from the restrictions of the chapter, we have provided (section 29) that no land shall be constituted a Protected Forest unless the nature and extent of the rights of Government and other persons in it have been enquired into and recorded at a survey or settlement or in some other sufficient manner. At the same time it has been left open to any person to dispute the correctness of such record.

16. In section 30 we have inserted a provision to permit of the closing of portions of a Protected Forest for a limited period, provided the remainder of the forest be sufficient and convenient for the exercise of rights thus temporarily suspended in the portion closed. This provision is in accordance with the rules in the North-West Provinces made under the existing law, and is generally considered necessary for purposes of renovation.

17. In section 32 we have given power to make rules to regulate the exercise of recorded rights, so as to prevent, in the interest of the community, waste and injury to the forest.

18. In order to preclude hardship to the owners of private forests from the operation of chapter V, we have enabled such owners (section 37) to require the Government to acquire the and for public purposes.

19. We have added a section (38) to enable Government, at the request of owners of land, either to administer such land as a Reserved or Protected Forest, or to apply to it all or any of the provisions of the Bill. This improvement has been made at the suggestion of the Panjáb Government, with special reference to sacred and other private forests in that province; but we have reason to believe that the option of obtaining for their forest property the same legal protection, and also (if desired) the same skilled administration, as the Government provides for its own, is likely to be welcomed by the owners of rent-free estates and other private property in many parts of India.

20. We have restricted (section 39) the power of levying a duty on timber produced in British India to timber in respect of which the Government has any rights. The holders of lands under lákhiráj, inámi or other tenures in which forest rights are included will thus not be interfered with. We have likewise validated the levy of such duties now existing, which are numerous in certain parts of India.

21. In section 45 we have empowered the Local Government to exempt any particular class of timber from the operation of the section, partly in order not to interfere with the collection of drift wood for fuel, which is common among the poorer classes in certain localities.

22. We have recast the earlier sections of chapter IX, so as to bring them into closer conformity with similar provisions in other special laws.

23. In section 63 we have inserted a provision that no person shall be arrested for any act which is an offence under chapter IV, excepting for a violation of a prohibition under clause (*c*) of section 30.

24. In section 67 we have restricted the power of Forest-officers, as regards compounding, to the receipt of compensation for damage committed.

25. We have enlarged section 73 by empowering the Local Government to make rules regarding the rewards to be paid to officers and informers out of the proceeds of fines and confiscations, and for the preservation, reproduction and disposal of trees and timber belonging to Government but grown on lands belonging to, or in the occupation of, private persons.

26. We have inserted a new section (77) to enable the Government to enforce service in cases where persons are entitled to a share in the produce of forests on the condition of duly performing service in connection with such forests.

27. We have carefully considered the objections made by the Government of Madras to the original draft of the Bill which was circulated previous to its introduction into the Council. We are of opinion that the improvements which have now been made in both the language and matter of the Bill are so material as substantially to meet these objections, some of which were based on a misapprehension of what was intended. It appears to us that the Bill, especially considering the latitude for meeting local peculiarities which the power of making rules affords, is now not unsuitable to the circumstances of the Madras Presidency, and is such as might be accepted by the Local Government. At the same time, being permissive in its application, it contains nothing to prevent separate local legislation, if that course should be eventually preferred.

28. The publication ordered by the Council has taken place; but we consider republication to be desirable.

29. We recommend that the Bill as now amended be passed.

SIMLA;
The 17*th October* 1877.

T. C. HOPE.
R. E. EGERTON.
A. J. ARBUTHNOT.
WHITLEY STOKES.
F. R. COCKERELL.

No. II.

THE INDIAN FOREST BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Commencement.
   Extension.
2. Interpretation-clause.

CHAPTER II.

OF RESERVED FORESTS.

3. Power to reserve forests.
4. Notification by Local Government.
5. Bar of accrual of forest-rights.

SECTIONS.

6. Proclamation by Forest Settlement Officer.
7. Enquiry by Forest Settlement Officer.
8. Powers of Forest Settlement Officer.
9. Extinction of rights.
10. Power to acquire land over which right i claimed.
11. Order on claims.
12. Record to be made by Forest Settlemen Officer.
13. Record where he admits claim.
14. Exercise of rights admitted or modified.
15. Commutation of rights.
16. Appeal from order passed under section 10, 11, 14 or 15.
17. Appeal under section 16.
18. Power to appoint pleader on behalf of Government.
19. Notification declaring forest reserved.
20. Publication of translation of such notification in neighbourhood of forest.

SECTIONS.

21. Power to revise arrangement made by Forest Settlement Officer under section 14.
22. Reserved Forests constituted previous to passing of Act.
23. No right acquired over Reserved Forest except as here provided.
24. Rights not to be alienated without sanction.
25. Power to stop ways and water-courses in such forests.
26. Acts prohibited in such forests.
27. Power to declare forest no longer reserved.

CHAPTER III.

OF VILLAGE-FORESTS.

28. Formation of village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

29. "Protected Forests" defined.
30. Power to issue notification—
(a) reserving trees,
(b) closing forest,
(c) prohibiting collection of forest-produce,
(d) and breaking up or clearing of land.
31. Publication of translation of such notification in neighbourhood.
32. Power to make rules regulating disposal of produce of protected forests.
33. Penalties for acts in contravention of notification under section 30.
34. Nothing in this chapter to prohibit acts done in certain cases.

CHAPTER V.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. Protection of forests for special purposes.
36. Power to assume management of such forests.
37. Expropriation of forests in certain cases.
38. Protection of forests at request of owners.

CHAPTER VI.

OF THE DUTY ON TIMBER.

39. Power to impose duty on timber.
Power to fix value for *ad valorem* duty.
40. Limit not to apply to royalty or purchase-money.

CHAPTER VII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. Power to make rules to regulate transit of forest-produce.
42. Penalty for breach of rules made under section 41.
43. Government and its officers not liable for damage to forest-produce at depôt.
44. All persons bound to aid in case of accident at depôt.

CHAPTER VIII.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. Certain kinds of timber to become property of Government until title thereto proved, and may be collected accordingly.

SECTIONS.

46. Notice to claimants of drift-timber.
47. Procedure on claim preferred to such timber. On rejection of claim to such timber, claimant may institute suit.
48. Disposal of unclaimed timber.
49. Government and its officers not liable for damage to such timber.
50. Payments to be made by claimant before timber is delivered to him.
51. Power to make rules and prescribe penalties.

CHAPTER IX.

GENERAL.

A.—Of Penalties.

52. Seizure of property liable to confiscation. Application for confiscation.
53. Procedure thereupon.
54. Forest-produce, tools, &c., when liable to confiscation.
55. Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.
56. Procedure when offender not known, or cannot be found.
57. Procedure as to perishable property seized under section 52.
58. Appeal from such order.
59. Property when to vest in Government.
60. Saving of power to release property seized.
61. Punishment for wrongful seizure.
62. Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.

B.—Of Criminal Procedure.

63. Power to arrest without warrant.
64. Power to prevent commission of offence.
65. Power to try offences summarily.
66. Operation of other laws not barred.
67. Power to compound offences.
68. Presumption that timber belongs to Government.

C.—Of Cattle-trespass.

69. Cattle Trespass Act, 1871, to apply.
70. Power to alter fines fixed by that Act.

D.—Miscellaneous.

71. Persons interested in forest bound to assist Forest-officer and Police-officers.
72. Local Government may invest Forest-officers with certain powers.
73. Additional powers to make rules.
74. Power to impose penalties for breach of rules.
75. Rules when to have force of law.
76. Management of forests the joint property of Government and other persons.
77. Enforcement of service for which a share in produce of Government forest is enjoined.
78. Recovery of money due to Government.
79. Lien on forest-produce for such money. Power to sell such produce.
80. Forest-officers deemed public servants.
81. Indemnity for acts done in good faith.
82. Forest-officers not to trade.
83. Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

SCHEDULE.

A Bill to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber.

Preamble.

WHEREAS it is expedient to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Forest Act, 1877:"

Commencement.

It shall come into force at once;

Extension.

And the Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the official Gazette, this Act to all or any of the territories for the time being under its administration.

Repeal of Acts.

The Acts mentioned in the Schedule hereunto annexed shall be repealed in the territories comprised in such notification.

Interpretation-clause.

2. In this Act—unless there be something repugnant in the subject or context—

"Forest-officer."

"Forest-officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered in that behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or anything required by this Act or under any rule made under this Act to be done by a Forest-officer:

"Tree."

"Tree" includes bamboos, stumps and brushwood:

"Timber."

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood whether cut up, or fashioned or hollowed out for cart-wheels, mortars, canoes or other purposes or not:

"Forest-produce."

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say—

limestone, laterite and other minerals and surface-soil, trees, timber, grass, peat, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, skins, tusks, bones and horns:

"Forest-offence."

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act:

"Cattle."

"Cattle" means cattle as defined in the Cattle Trespass Act, 1871:

"River."

"River" includes streams, canals, creeks and other channels, natural or artificial.

CHAPTER II.

OF RESERVED FORESTS.

Power to reserve forests.

3. The Local Government may, from time to time, constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided.

Notification by Local Government.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government shall publish a notification in the official Gazette—

(*a*) declaring that it is proposed to constitute such land a Reserved Forest;

(*b*) specifying the limits of such forest;

(*c*) appointing an officer (hereinafter called "the Forest Settlement Officer") to enquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person to or over any land comprised within such limits, or to or over any forest-produce, and to deal with the same as provided in this chapter.

Explanation 1.—For the purpose of clause (*b*) of this section it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

Explanation 2.—The officer appointed under clause (*c*) of this section shall ordinarily not be a Forest-officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a Forest-officer, to perform the duties of a Forest Settlement Officer under this Act.

Bar of accrual of forest-rights.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired to, over, or in respect of the land comprised in such notification, except under a grant or contract in writing made or entered into by or on behalf of Government or of some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land.

Proclamation by Forest Settlement Officer.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country in every town and village in the neighbourhood of the land comprised therein, a proclamation:—

(*a*) specifying the limits of the proposed forest;

(*b*) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and

(*c*) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right as aforesaid either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

7. The Forest Settlement Officer shall—

Enquiry by Forest Settlement Officer.

(a) take down in writing all statements made under section six, and shall, at some convenient place, enquire into—

(b) all claims duly preferred under section six, and

(c) the existence of any rights as aforesaid, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

Powers of Forest Settlement Officer.

(a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same;

(b) the powers of a Civil Court in the trial of suits.

Extinction of rights.

9. The following rights shall be extinguished:—

(a) rights in respect of which no such claim has been so preferred, if the person claiming them fails, before the notification under section nineteen is published, to satisfy the Forest Settlement Officer that he had sufficient cause for not preferring such claim within such period; and

(b) rights of the existence of which no knowledge has been acquired by enquiry under section seven, clause (c).

10. In the case of a claim to a right to or over any land, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

Power to acquire land over which right is claimed.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land or partly in land and partly in money.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

Order on claims.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,

Record to be made by Forest Settlement Officer.

(a) the name, father's name, caste, residence and occupation of the person claiming the right,

(b) the designation, position and area of all fields or groups of fields, and the designation and position of all buildings in respect of which the exercise of such rights is claimed.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

Record where he admits claim.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted or modified. For this purpose the Forest Settlement Officer may—

Exercise of rights admitted or modified.

(a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right to pasture or to forest-produce (as the case may be) to the extent so admitted; or

(b) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient for the purposes of the claimants; or

(c) record an order, continuing to such claimants a right to pasture or to forest-produce (as the case may be), to the extent so admitted, at such seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

Commutation of rights.

16. Any person who has made a claim under this Act, or any Forest Officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to—

Appeal from order passed under section 10, 11, 14 or 15.

(a) such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy

Commissioner, as the Local Government may, from time to time, by notification in the official Gazette, appoint by name, or as holding an office, to hear appeals from such orders, or

(*b*) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government to hear appeals from such orders.

Appeal under section 16.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it to the authority competent to hear the same.

If the appeal be to the officer appointed under section sixteen, clause (*a*), it shall be heard in the manner prescribed for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest Court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

Power to appoint pleader on behalf of Government.

18. The Local Government may appoint any person to appear, plead and act on behalf of the Government before the Forest Settlement Officer or the appellate officer or Court in the course of any inquiry or appeal under this Act.

Notification declaring forest reserved.

19. When the following events have occurred (namely)—

(*a*) the period fixed under section six for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest Settlement Officer; and

(*b*) such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(*c*) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the official Gazette specifying definitely, according to boundary marks erected or otherwise, the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

Publication of translation of such notification in neighbourhood of forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the district to be affixed in some conspicuous place in every town and village in the neighbourhood of the forest.

Power to revise arrangement made by Forest Settlement Officer under section 14.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made by the Forest Settlement Officer under section fourteen, and may, for this purpose, rescind or modify any order made under that section, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

Reserved Forests constituted previous to passing of Act.

22. Every forest constituted a Reserved Forest, whether under the designation of Government Forest or otherwise, previous to the date on which this Act is extended to the territory in which such forest is situated shall be deemed to have been constituted a Reserved Forest under this Act: and the Local Government shall, within twelve months from such date, declare, by notification in the official Gazette, what forests shall be deemed to have been so constituted.

Provided that, if any rights to or over any land or forest-produce are claimed in such Reserved Forest, and such claims have not already been enquired into and settled, the Local Government may direct that such claims shall be inquired into and settled in the manner provided by this Act.

No right acquired over Reserved Forest, except as here provided.

23. No right of any description shall be acquired to, over, or in respect of, a Reserved Forest, except under a grant or contract in writing made by or on behalf of the Government.

Rights not to be alienated without sanction.

24. No right continued under section fourteen, clause (*c*), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

Power to stop ways and water-courses in such forests.

25. The Forest-officer may, from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a Reserved Forest, provided that a reasonably convenient substitute for the way or water-course so stopped already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

Acts prohibited in such forests.

26. Any person who—

(*a*) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same;

or who, in a Reserved Forest,

(*b*) kindles, keeps or carries any fire except at such seasons as the Forest officer may from time to time notify in this behalf;

(*c*) trespasses or grazes cattle or permits cattle to trespass;

(*d*) causes any damage by negligence in felling any tree or cutting or dragging any timber;

(*e*) sells, girdles, lops, taps or burns any tree, or strips-off the bark or leaves from, or otherwise damages, the same;

(*f*) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process, or removes therefrom, any forest-produce;

(*g*) clears or breaks up any land for cultivation or any other purpose;

(*h*) hunts, shoots, fishes, kills or catches elephants, poisons water, or sets traps or snares in contravention of any rules which the Local Government may from time to time prescribe;

(*i*) makes any fresh clearing prohibited by section five;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the Court may direct to be paid.

Nothing in this section shall be deemed to prohibit any act done by permission in writing of the Forest-officer, or the exercise of any right continued under section fourteen, clause (*c*), or created by grant or contract in writing made by or on behalf of Government under section twenty-three.

Whenever fire is caused wilfully, or by gross negligence, in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights to pasture or forest-produce shall be suspended for such period as it thinks fit.

Power to declare forest no longer reserved.

27. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act, shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved, but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

OF VILLAGE-FORESTS.

Formation of village-forests.

28. The Local Government may, from time to time, assign to any village community the rights of Government to or over any land which is, or which under this Act might be constituted, a Reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber, or other forest-produce or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (so far as they are consistent with the rules so made) apply to Village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

"Protected Forest" defined.

29. The Local Government may from time to time, by notification in the official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Power to issue notification—

30. The Local Government may from time to time, by notification in the official Gazette,—

reserving trees,

(*a*) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification;

closing forest,

(*b*) declare from time to time a portion of such forest to be closed, for such term not exceeding ten years as the Local Government thinks fit, and that the rights of private persons over such portion shall be suspended during such term, provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed;

prohibiting collection of forest-produce,

(*c*) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process or removal of any forest-produce, in any such forest, and

and breaking up or clearing of land.

the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest; and

(*d*) alter or cancel such declaration or prohibition.

Publication of translation of such notification in neighbourhood.

31. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district of every notification issued under section thirty to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

Power to make rules regulating disposal of produce of protected forests.

32. The Local Government may, from time to time, make rules to regulate the following matters:—

(*a*) the cutting, sawing, conversion and removal of trees and timber, and the collection, manu-

facture and removal of forest-produce from protected forests;

(b) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take forest-produce for their own use, and the production and return of such licenses by such persons;

(c) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade and the production and return of such licenses by such persons;

(d) the payments (if any) to be made by the persons mentioned in clauses (b) and (c) of this section for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(e) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(f) the examination of forest-produce passing out of such forests;

(g) the clearing and breaking up of land for cultivation or other purposes in such forests;

(h) the protection from fire of timber lying in such forests and of trees reserved under section thirty;

(i) the cutting of grass and pasturing of cattle in such forests;

(j) hunting, shooting, killing or catching elephants, fishing, poisoning water, and setting traps or snares in such forests;

(k) the protection and management of any portion of a forest closed under section thirty;

(l) the exercise of rights recorded as contemplated in section twenty-nine.

Penalties for acts in contravention of notification under section 30.

33. Any person who commits any of the following offences:—

(a) fells, girdles, lops, taps or burns any tree reserved under section thirty, or strips off the bark or leaves from, or otherwise damages, any such tree;

(b) contrary to any prohibition under section thirty, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(c) contrary to any prohibition under section thirty, breaks up or clears for cultivation or any other purpose, any land in any protected forest;

(d) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section thirty, whether standing, fallen or felled, or to any closed portion of such forest;

(e) leaves burning any fire kindled by him in the vicinity of any such trees or timber; or

(f) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(g) permits cattle to damage any such tree;

(h) infringes any rule made under section thirty-two;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

Nothing in this chapter to prohibit acts done in certain cases.

34. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-two, or (except as regards any portion of a forest closed under section thirty) in the exercise of any right recorded under section twenty-nine.

CHAPTER V.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

Protection of forests for special purposes.

35. The Local Government may from time to time, by notification in the official Gazette, regulate or prohibit in any forest or waste land—

(a) the breaking up of land for cultivation;

(b) the grazing of cattle;

(c) the firing or clearing of the vegetation;

when such regulation or prohibition appears necessary for any of the following purposes:—

First.—For protection against storms, winds, rolling stones, floods, and avalanches;

Second.—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel;

Third.—For the maintenance of a water-supply in springs, rivers and tanks;

Fourth.—For the protection of roads, bridges, railways and other lines of communication;

Fifth.—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any such forest or waste-land, such work as it thinks fit.

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same, have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

Power to assume management of such forests.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The nett profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

37. In any case under this chapter in which the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

Expropriation of forests in certain cases.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

38. The owner of any land or, if there be more than one person interested therein, any such persons interested in the aggregate in not less than two-thirds of the area thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

Protection of forests at request of owners.

(a) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon; or

(b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled.

CHAPTER VI.

OF THE DUTY ON TIMBER.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates as it may, from time to time, prescribe by notification in the official Gazette, on all timber

Power to impose duty on timber.

(a) which is produced in British India, and in respect of which the Government has any right;

(b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

Power to fix value for *ad valorem* duty.

All such duties, which, at the time when this chapter is extended to any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

40. Nothing in this chapter shall be deemed to limit the amount chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

Limit not to apply to royalty or purchase-money.

CHAPTER VII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may, from time to time, make rules to regulate the transit of all timber and other forest-produce.

Power to make rules to regulate transit of forest-produce.

Such rules may (among other matters)—

(a) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(b) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass;

(c) provide for the issue, production and return of such passes and for the payment of fees therefor;

(d) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(e) provide for the establishment and regulation of depôts, to which such timber or other produce shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôt;

(f) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(g) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(h) prohibit absolutely or subject to conditions, within specified local limits, the establishment of saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(i) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

Penalty for breach of rules made under section 41.

42. The Local Government may by such rules prescribe, as penalties for the infringement thereof, imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees or both. Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

Government and its officers not liable for damage to forest-produce at depôt.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

All persons bound to aid in case of accident at depôt.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

CHAPTER VIII.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

Certain kinds of timber to become property of Government until title thereto proved, and may be collected accordingly.

45. All—

(*a*) timber found adrift, beached, stranded, sunk;

(*b*) unmarked wood and timber, or wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered or defaced by fire or otherwise,

shall be deemed to be the property of Government unless and until any person establish his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

Notice to claimants of drift-timber.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber and shall require any person claiming the same to present to such officer within a period not less than two months from the date of such notice a written statement of such claim.

Procedure on claim preferred to such timber.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending orders from any such Court for its disposal.

On rejection of claim to such timber, claimant may institute suit.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

Disposal of unclaimed timber.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

Government and its officers not liable for damage to such timber.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under section forty-five and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

Payments to be made by claimant before timber is delivered to him.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to receive it such sums on account of the collection thereof as may be due under any rule made in pursuance of section fifty-one.

Power to make rules and prescribe penalties.

51. The Local Government may from time to time make rules to regulate the following matters (namely):—

(*a*) the salving, collection and disposal of all timber mentioned in section forty-five;

(*b*) the use and registration of boats used in salving and collecting timber;

(*c*) the amounts to be paid for salving, collecting, moving, storing and disposal of such timber;

(*d*) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine not exceeding five hundred rupees, or both.

CHAPTER IX.

GENERAL.

A.—Of Penalties.

Seizure of property liable to confiscation.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence may be seized by any Police-officer or Forest-officer.

Application for confiscation.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made:

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government, and the offender is unknown, it shall be sufficient of the officer makes, as soon as may be, a report if the circumstances to his official superior.

Procedure thereupon.

53. Upon the receipt of any such report the Magistrate shall with all convenient despatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

Forest-produce, tools, &c., when liable to confiscation.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any such offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

Procedure when offender not known, or cannot be found.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same.

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

Procedure as to perishable property seized under section 52.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

Appeal from such order.

58. The officer who made the seizure under section fifty-two, or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of such order, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

Property when to vest in Government.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all encumbrances.

Saving of power to release property seized.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

Punishment for wrongful seizure.

61. Any Police-officer or Forest-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term not exceeding six months, or with fine not exceeding five hundred rupees, or with both.

Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

(*a*) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(*b*) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(*c*) alters, moves, destroys or defaces any boundary-mark of a Reserved Forest,

shall be punished with imprisonment which may extend to two years, or with fine, or with both.

B.—Of Criminal Procedure.

Power to arrest without warrant.

63. Any Police-officer or Forest-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV of this Act, unless such act has been prohibited under section thirty, clause (*c*).

Power to prevent commission of offence.

64. Every Police and Forest-officer shall prevent, and may interfere for the purpose of preventing, the commission of any Forest-offence.

Power to try offences summarily.

65. The Magistrate of the district, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily under the Code of Criminal Procedure, any forest-offence punishable with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees.

Operation of other laws not barred.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

Power to compound offences.

67. The Local Government may from time to time, by notification in the official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-two a sum of money by way of compensation for any damage which may have been committed, and may release any property which has been seized on payment of the value thereof as estimated by such officer.

On the payment of such sum of money to such officer, the accused person, if in custody, shall be discharged, any property seized as liable to confiscation in respect of such offence shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt him from prosecution on the same facts under any other law for the time being in force.

Presumption that timber belongs to Government.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any timber is the property of the Government, such timber shall be presumed to be the property of the Government until the contrary is proved.

C.—Of Cattle-trespass.

Cattle-trespass Act, 1871, to apply.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Police-officer or Forest-officer.

Power to alter fines fixed by that Act.

70. The Local Government may from time to time, by notification in the official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say:—

For each elephant	ten rupees.
For each buffalo or camel	two "
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer...	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	eight annas.

D.—Miscellaneous.

Persons interested in forest bound to assist Forest-officer and Police-officers.

71. Every person who exercises any right in a Protected Forest, or in a Reserved Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and

every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(*a*) in extinguishing any fire occurring in such forest;

(*b*) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(*c*) in preventing the commission in such forest of any forest-offence;

(*d*) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

Local Government may invest Forest-officers with certain powers

72. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say:—

(*a*) power to enter upon any land and to survey, demarcate, and make a map of the same;

(*b*) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(*c*) power to issue a search-warrant under chapter XXVII of the Code of Criminal Procedure;

(*d*) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to record evidence on oath.

Any evidence recorded under clause (*d*) of this section shall be admissible in any subsequent trial

before a Magistrate, provided that it has been taken in the presence of the accused person.

Additional powers to make rules.

73. The Local Government may from time to time make rules—

(a) to prescribe and limit the powers and duties of any Forest-officer under this Act;

(b) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;

(c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(d) generally to carry out the provisions of this Act.

Power to impose penalties for breach of rules.

74. The Local Government may, in making any rule under this Act for breach of which no special penalty is provided, attach to the breach of it, in addition to any other consequences that would ensue therefrom, the punishment, on conviction before a Magistrate, of imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Rules when to have force of law.

75. All rules made by the Local Government under this Act shall be published in the official Gazette, and shall, thereupon, so far as they are consistent with this Act, have the force of law.

Provided that no rule made under section twenty-eight, thirty-two, or forty-one shall be so published without the previous sanction of the Governor General in Council.

Management of forests the joint property of Government and other persons.

76. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Government may, from time to time, either

(a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(b) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may, from time to time, by notification in the official Gazette, declare that all or any of the provisions contained in chapters II and IV of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

Enforcement of service for which a share in produce of Government forest is enjoyed.

77. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

Recovery of money due to Government.

78. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

Lien on forest-produce for such money.

79. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

Power to sell such produce.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

Forest-officers deemed public servants.

80. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

Indemnity for acts done in good faith.

81. No suit shall lie against any public servant for anything done by him in good faith under this Act.

Forest-officers not to trade.

82. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

83. Whenever it appears to the Local Government that any land is required for any of the purpose of this Act such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

SCHEDULE.

(*See section* 1.)

ACTS REPEALED.

Number and year of Act.	Title.
VII of 1865 ...	An Act to give effect to Rules for the management and preservation of Government forests.
VII of 1869 ...	An Act to give validity to certain Rules relating to forests in British Burma.
XIII of 1873...	An Act to amend the law relating to timber floated down the rivers of British Burma.

A. PHILLIPS,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

№ 43.] SIMLA, SATURDAY, OCTOBER 27, 1877. [Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individual and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—
The Punjab Courts Act, 1877.

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—
The Stamp Bill, 1877.
The Madras District Judges Bill, 1877.
Preliminary Report of Select Committee and Negotiable Instruments Bill (No. II), 1877.
The North-Western Provinces Land-Revenue Act Amendment Bill, 1877.
Report of Select Committee and Indian Forest Bill (No. II), 1877.
The Panjab Laws Act Amendment Bill, 1877.
The Distressed Seamen's Expenses Recovery Bill, 1877.

SUPPLEMENT No. 43.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Simla, the 23rd October 1877.

His Excellency the Viceroy and Governor General of India will leave Simla on Monday the 5th November 1877 upon his autumn tour.

His Excellency will march to Mussoorie, visit Agra and Cawnpore and arrive in Calcutta by the end of November 1877.

By Command,

G. POMEROY COLLEY, *Colonel,*
Military Secretary to the Viceroy.

PRIVATE SECRETARY'S OFFICE.

NOTICE.

Simla, the 22nd October 1877.

All covers intended personally for His Excellency the Viceroy and Governor General and party* during His Excellency's autumn tour, should be addressed "Governor General's Camp," without the addition of any Post Town.

*Her Excellency the Lady Lytton.
The Hon'ble Sir A. Clarke, C.B., K.C.M.G.
Lieut-Col. O. T. Burne, C.S.I., Private Secy.
Colonel G. P. Colley, C.B., Military Secy.
Dr. and Mrs. Barnett.
Mr. A. Liddell, A.-D.-C.
Mr. H. Rose, A.-D.-C.
Mr. C. U. Aitchison, C.S.I., Foreign Secy.
The Hon'ble Stuart Bayley, C.S.I., Personal Assistant (Famine) to His Excellency the Governor General.
Mr. C. E. Bernard, C.S.I., Secy., (Famine) Public Works Department.

All other communications connected with business of a routine nature should be sent, as usual to the several Head-Quarters Departments.

O. T. BURNE, *Lieut.-Col.,*
Private Secy. to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Simla, the 26th October 1877.

No. 879.—The following extract paragraph 1 from a despatch from Her Majesty's Secretary of State for India, No. 106, dated the 18th September 1877, is published for general information:—

Para. 1.—The undermentioned gentlemen have been appointed members of the Bengal Civil Service in the following order and to the divisions of your Government placed against their names:—

Mr. Clement Thomas Le-Hardy, Bengal.
" Charles Stuart Bayley, Bengal.
" Edward Branson Harris, Bengal.
" Roderick Henry Macleod, North-Western Provinces, Punjab and Oudh.
" Thomas Edward Vaughan, Bengal.
" Alfred Kensington, North-Western Provinces, Punjab and Oudh.
" John Prescot Hewett, North-Western Provinces, Punjab and Oudh.

Mr. George Casson Walker, North-Western Provinces, Punjab and Oudh.
" Harvey Adamson, North-Western Provinces, Punjab and Oudh.
" Sholto James Douglas, Bengal.
" Herbert Thirkell White, North-Western Provinces, Punjab and Oudh.
" George Kenneth Lyon, Bengal.
" William Charles Macpherson, Bengal.
" Percy Cotterill Wheeler, North-Western Provinces, Punjab and Oudh.
" Thomas Lowten Layton Jenkins, Bengal.
" Robert Liston Harris, North-Western Provinces, Punjab and Oudh.
" Richard Townsend Greer, Bengal.
" Henry Zouch Darrah, North-Western Provinces, Punjab and Oudh.
" Oscar Theodore Barrow, Bengal.
" John Andrew Grant, North-Western Provinces, Punjab and Oudh.
" Edward Currie Morrison, North-Western Provinces, Punjab and Oudh.
" Richard Ebb Hamblin, North-Western Provinces, Punjab and Oudh.
" Henry Maude, North-Western Provinces, Punjab and Oudh.
" John Edward Gill, North-Western Provinces, Punjab and Oudh.
" Herbert William Ward Reynolds, North-Western Provinces, Punjab and Oudh.
" Duncan John Alfred Campbell, Bengal.
" Harry Cox, Bengal.

No. 887.—The services of Mr. B. G. Geidt of the Bengal Civil Service, are placed at the disposal of the Chief Commissioner of Assam.

MEDICAL.

The 22nd October 1877.

No. 587.—The services of the undermentioned Assistant Surgeons are placed temporarily at the disposal of the Madras Government for employment on famine duty with effect from the dates opposite to their names :—

Assistant Surgeon Sundar Mal,—8th September 1877.
Assistant Surgeon Rajendro Nath Ohdedar,—4th September 1877.
Assistant Surgeon Gobind Ram,—5th September 1877.
Assistant Surgeon Devi Ditta,—9th September 1877.
Assistant Surgeon Munna Lal,—17th September 1877.
Assistant Surgeon Lalita Mohan Sen,—19th September 1877.

ECCLESIASTICAL.

The 25th October 1877.

No. 333.—APPOINTMENT.—The Reverend J. H. Taylor, B.A., Junior Chaplain on the Bengal Ecclesiastical Establishment, to be Chaplain of Rangoon Town in British Burma with effect from the 15th instant.

The 26th October 1877.

No. 337.—The Venerable J. Baly, M.A., Archdeacon of Calcutta, reported his return on the afternoon of the 10th instant from the leave granted him in Home Department Notification No. 98, dated the 27th March last.

ARTHUR HOWELL,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Simla, the 23rd October 1877.

No. 1424F.—The Governor General in Council has been pleased to appoint Mr. J. L. Huddleston, Assistant Patrol in the Inland Customs Department, to officiate as a Sub-Assistant Conservator of Forests, with effect from the 23rd August 1877, the date on which he joined his appointment. Mr. Huddleston is posted to the Central Provinces.

FIBRES AND SILK.

The 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of Rheea, Ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile the demand for rheea continues and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council therefore considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Bhömeria nivea*.

4. A smaller reward not exceeding ten thousand rupees will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties and the fibre prepared from them must moreover always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces, in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*—

(1)—That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2)—That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars:—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens, through this Department.

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 26th October 1877.

No. 174J.—In supersession of Notification No. 144J., dated 20th July 1871, His Excellency the Governor General in Council is pleased to direct that the Indian Limitation Act XV of 1877 shall, on and from the 1st day of January 1878, be in force throughout the territory of Mysore, subject to the following modifications:—

For the words "1st day of October 1877" shall be read "1st day of January 1878;" for the words "High Court" shall be read "Court of the Judicial Commissioner;" for the words "Court of a District Judge" shall be read "Court of a Commissioner or Deputy Commissioner;" and for the words "British India" shall be read "the territories of His Highness the Maharaja of Mysore."

C. U. AITCHISON,
Secy. to the Govt. of India.

POLITICAL.

The 24th October 1877.

No. 2451P.—His Excellency the Viceroy and Governor General is pleased to confer upon Raja Beer Chunder Deb Burmon, Chief of Hill Tipperah, the title of "Maharaja," as a personal distinction.

T. H. THORNTON,
Offg. Secy. to the Govt. of India.

The 26th October 1877.

No. 2466P.—With reference to Notification No. 1426P., dated 18th June 1877, the recognition by the Government of India of the appointment of Mr. Albert Restalic as Acting Vice-Consular Agent for France at Aden during the absence of Mr. J. Salmon, has been confirmed by Her Majesty's Government.

C. U. AITCHISON,
Secy. to the Govt. of India.

GENERAL.

The 23rd October 1877.

No. 2977G.—APPOINTMENT.—Surgeon D. R. Ross, Bombay Medical Establishment, is appointed Civil Surgeon at Bushire, with effect from the date of assuming charge, *vice* Surgeon J. C. Lucas.

No. 2978G.—ERRATUM.—In Notification of this Office No. 413G, dated 15th February 1877, regarding the assumption by Surgeon Barclay of temporary medical charge of the 2nd Regiment, Central India Horse, during the absence of Surgeon Keegan, for the words "on duty at Delhi," substitute "on duty with the Agent to the Governor General for Central India."

No. 2979G.—The following extract from the "*London Gazette*," dated Tuesday, September the 11th, 1877, is published for general information:—

Foreign Office, September 8, 1877.

The Earl of Derby, Her Majesty's Principal Secretary of State for Foreign Affairs, has received the following despatch from the Right Honourable A. H. Layard, Her Majesty's Ambassador at Constantinople, forwarding a notification of the closing of the entrance to the Gulf of Arta at night:—

Therapia, August 27, 1877.

MY LORD,

I have the honor to inclose copy of a Note which I have received from the Turkish Minister for Foreign Affairs, relative to the closing of the Port of Prevesa at night.

I have, &c.,
(Sd.) A. H. LAYARD.

Sublime Porte, August 25, 1877.

MONSIEUR L'AMBASSADEUR,

J'ai l'honneur de vous informer que le Gouvernement Imperial vient d'interdire provisoirement et jusqu'à nouvel avis l'entrée et la sortie de la Passe de Prévésa à tous navires et embarcations, après le coucher du soleil.

Tout bâtiment sans distinction qui contrairement à cette défense, cherchera a passer, sera invité à s'arrêter par un coup de canon tiré à blanc de la forteresse et si, nonobstant ce premier signal, il persiste à avancer, des coups de canon à boulet mettront obstacle à son passage.

Cette measure ayant été publiée sur les lieux, je viens prier votre Excellence de vouloir bien de son côté, en informer son Gouvernement et les navigateurs sujets Anglais.

Veuillez agréer, &c.,
(Sd.) SERVER.

Son Excellence
Monsieur Layard, &c., &c.

(Translation.)

Sublime Porte, August 25, 1877.

M. L'AMBASSADEUR,

I have the honor to inform you that the Imperial Government have provisionally, and until further notice, prohibited entrance to and exit from the Straits of Prevesa to all ships and boats after sunset.

Every vessel without distinction which, in contravention of this order, shall attempt to pass will be summoned to stop by blank cannon-shot from the fortress, and if, in spite of this first signal, it persists in advancing, shots will be fired to prevent it from passing.

This measure having been published on the spot, I beg your Excellency to be good enough to inform your Government and British navigators of it.

Receive, &c.,
(Sd.) SERVER.

His Excellency
M. Layard, &c., &c.

T. H. THORNTON,
Offg. Secy. to the Govt. of India.

The 26th October 1877.

No. 3058G.—Mr. F. C. Daukes, B.C.S., Officiating Political Agent, 3rd Class, and Officiating Assistant Secretary to the Government of India, Foreign Department, is granted privilege leave for six weeks, with effect from the forenoon of 29th October 1877.

No. 3059G.—In Notification No. 2134G., dated 15th October 1875, Sections 5, 7 and 8, wherever the words "1st Assistant" occur, after "1st" add "or 2nd," and for "Assistant" insert "Assistants."

No. 3064G.—Whereas their Highnesses Maharaja Sindia of Gwalior, Maharaja Holkar of Indore, the Maharaja of Dhar, the Nawab of Joura, the Raja of Rutlam, and the Raja of Sillana have granted to the British Government full jurisdiction within those portions of the lands forming the Neemuch (State) Railway, including the lands occupied as stations, out-buildings, and for other purposes connected with the railway which lie within their territories: In exercise of such jurisdiction and of the powers conferred by Sections 4 and 5 of Act XI of 1872 (The Foreign Jurisdiction and Extradition Act, 1872), the Governor General in Council is pleased to issue the following notification:—

I.—The 1st or 2nd Assistant, for the time being, to the Agent to the Governor General for Central India shall exercise the powers described in Section 36 of Act X of 1872 and the powers of a Magistrate of the 1st class as described in the same Act, within such portions of the aforesaid lands as are situated in the Central India Agency.

II.—A Court of Session and a High Court have been already constituted within the said portions of the aforesaid lands by Notifications No. 159J., dated 7th August 1873, and No. 181J., dated 23rd September 1874.

III.—Within the said portions of the aforesaid lands, the administration of the Police shall be vested in an officer to be designated Superintendent of Neemuch (State) Railway Police, who shall exercise the same police powers as may be exercised by District Superintendents of Police under any law for the time being in force in British territory in subordination to the 1st or 2nd Assistant to the Agent to the Governor General for Central India.

IV.—Within the said portions of the aforesaid lands, the Superintendent of the Neemuch (State) Railway Police for the time being shall exercise the powers of a Magistrate of the 2nd class as described in Act X of 1872 in subordination to the 1st or 2nd Assistant to the Agent to the Governor General for Central India.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—MINT AND CURRENCY.

Simla, the 26th October 1877.

No. 4071.—*Silver received and coined in the Mints at Calcutta and Bombay during the calendar year* 1877:—

	Bullion or Coin received.		Coined and examined.
	From the Paper Currency Department and (petty amounts) from Government Officers.	From Merchants.	
	Rs.	Rs.	Rs.
In the month of September 1877—			
Calcutta	34,98,590	...	23,28,425
Bombay	44,95,281	...	57,98,550
TOTAL	79 93,871	...	81,26,975
First nine months—			
Calcutta	2,20,03,670	1,968	2,35,9[illegible]08
Bombay	6,12,62,197	..	6,33,8[illegible]83
TOTAL	8,32,05,876	1,968	8,69,81,991

Imports and Exports of Gold and Silver during the calendar year 1877.

	Gold.			Silver.			Total.		
	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of September ..	17,18,337	17,19,500	Net exports 1,163	1,79,10,296	9,67,977	1,68,22,319	1,96,28,633	27,07,477	1,69,21,156
First nine months ..	1,63,69,025	68,76,459	94,93,166	9,70,62,601	1,00,37,472	8,76,25,129	11,40,32,226	1,69,13,931	9,71,18,295

The 26th October 1877.

LEAVE, LEAVE ALLOWANCES, &c.

No. 4069.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department :—

CIVIL LEAVE CODE.

Section 2 (page 114).

Insert the following Note under this section :—

[NOTE.—This section does not apply to a military officer employed in the Military Secretariat of the Government of India, Madras or Bombay. Such an officer is subject to the rules of the Military Department for all kinds of leave.]

SUPPLEMENT E.

Section 13 (page 206.)

Substitute the following for Rule 1 *under this section* :—

A Chaplain on privilege leave may draw any local allowance attaching to his office, such as conveyance allowance, or jail allowance, provided that it is not drawn by his *locum tenens*.

PAY AND ALLOWANCES.

ACTING ALLOWANCE CODE.

Chapter IV, (page 226.)

Insert the following Note below the heading of this Chapter :—

[NOTE.—A military officer employed in the Military Secretariat of the Government of India, Madras or Bombay, though drawing pay in the Civil Department, is not, for the purposes of this Code, considered to be a military officer in civil employ.]

R. B. CHAPMAN,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 25th October 1877.

APPOINTMENTS AND PROMOTIONS.

No. 940.—MEDICAL DEPARTMENT—

Deputy Surgeon-General, with temporary rank, W. H. Adley, to have permanent rank from the 22nd June 1877, *vice* Deputy Surgeon-General J. P. Walker, M.D., retired.

The 26th October 1877.

No. 941.—STAFF CORPS—

The undermentioned officer is admitted to the Bengal Staff Corps with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Malcolm John Meade, 89th Foot, Officiating Squadron Officer, 3rd Cavalry, Hyderabad Contingent,—4th October 1876.

No. 942.—BREVET—

Lieutenant-Colonel George Augustus Brown, Bengal Staff Corps, is promoted to the rank of Colonel by Brevet from the 21st October 1877, under the operation of the Royal Warrant of the 31st January 1859, Clause 10, and the Royal Warrant of the 16th January 1861, Clause 2, subject to Her Majesty's approval.

No. 943.—LONDON GAZETTE—

The following extracts are published for general information :—

"*London Gazette,*" 14*th September* 1877, *page* 5235.

War Office, Pall Mall, 14*th September* 1877.

BREVET.

Lieutenant-Colonel Frederick William Graham, Bengal Staff Corps, to be Colonel. Dated 3rd April 1877.

The honorary rank of Lieutenant conferred upon Deputy Assistant Commissary John Wolfe, Madras Establishment, in *Gazette* of 22nd May 1877, to be dated 3rd November 1876, instead of 3rd March 1876, as therein stated.

The following promotions to take place consequent on the death, on 10th July 1877, of General Sir George Bell, K.C.B., Colonel of the 1st Foot :—

Lieutenant-General John Hobson, Bombay Staff Corps, to be General. Dated 11th July 1877.

To be Lieutenant-Colonels. Dated 11th July 1877.

Major Frederick Thomas Bainbridge, Bengal Staff Corps.

Major Adam George Forbes Hogg, Bombay Staff Corps.

Major Charles Matthew Griffith, Bombay Staff Corps.

Captain and Brevet Major George Francis Beville, Bombay Staff Corps.

"*London Gazette,*" 18*th September* 1877, *page* 5287.

India Office, 17*th September* 1877.

Her Majesty has been pleased to approve of the following admissions to the Bengal Staff Corps made by the Government in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant J. A. C. Wedderburn, 54th Foot. Dated 11th February 1876.

Lieutenant T. C. Pears, 70th Foot. Dated 11th February 1876.

Lieutenant C. S. Wheler, 13th Hussars. Dated 25th February 1876.

No. 944.—ARMY COMMISSARIAT DEPARTMENT—

Permanent.

Lieutenant C. M. Keighley, Sub-Assistant Commissary General, 3rd class, and Officiating Sub-Assistant Commissary General, 1st class, to be Sub-Assistant Commissary General, 2nd class,—from 27th September 1877, *vice* Lieutenant C. S. Hogge, Sub-Assistant Commissary General, 2nd class, resigned.

Captain A. R. Badcock, Sub-Assistant Commissary General, 1st class, and Officiating Deputy Assistant Commissary General, 2nd class, to be Deputy Assistant Commissary General, 2nd class.
Captain C. E. Hallett, Sub-Assistant Commissary General, 2nd class (on furlough), to be Sub-Assistant Commissary General, 1st class.
Captain R. J. H. Wyllie, Sub-Assistant Commissary General, 3rd class, and Officiating Sub-Assistant Commissary General, 1st class, to be Sub-Assistant Commissary General, 2nd class.
} From 19th October 1877, *vice* Lieutenant-Colonel R. S. Geaves, Deputy Assistant Commissary General, 2nd class, retired.

Temporary.

Colonel J. S. Ogilvie, Assistant Commissary General, 2nd class, to officiate as Assistant Commissary General, 1st class.
Lieutenant-Colonel J. V. Hunt, Deputy Assistant Commissary General, 1st class, to officiate as Assistant Commissary General, 2nd class.
} From 4th October 1877, *vice* Lieutenant-Colonel A. McKenzie, Officiating Assistant Commissary General, 1st class, on furlough.

No. 945.—ARMY REMOUNT DEPARTMENT—

First Class Veterinary Surgeon J. J. Meyrick, Royal Artillery, to officiate as Assistant Superintendent, Horse Breeding Operations, Punjab, during the absence on furlough of Veterinary Surgeon W. Boyd.

No. 946.—NATIVE ARMY—

38th (The Agra) Regiment of Native Infantry.

Jemadar Teeka Ram, from the 41st Native Infantry, to be Subadar, *vice* Mowla Bux Khan, invalided; Jemadar Doorjun Sing, from the 41st Native Infantry, to be Subadar, *vice* Kasseeram Tewary, invalided; Jemadar Rambhunjun Singh, from the 18th Native Infantry, to be Subadar, *vice* Ramgolam Sing, deceased; Havildar Keerut Sing, from the 41st Native Infantry, to be Jemadar, *vice* Sewsurrun Pattack, invalided; Havildar Maharaj Sing, from the 41st Native Infantry, to be Jemadar, *vice* Saligram Tewary, invalided; Havildar Girdharee, from the 41st Native Infantry, to be Jemadar, *vice* Phekoo Ram, invalided; Havildar Oojagur Sing, from the 36th Native Infantry, to be Jemadar, *vice* Mucktoo, promoted,—26th October 1877.

No. 947.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Mr. Reginald Augustus Donnithorne to be Lieutenant, *vice* Lieutenant W. G. Beveridge, permitted to resign his appointment at his own request.

Subject to his passing the prescribed examination in drill.

ARMY CIRCULARS.

No. 948.—With reference to paragraph 11 of War Office Circular No. 888 of the 2nd January 1865, republished in G. G. O. No. 471 of 1865, the following Clause 45 of Army Circulars, dated the 1st April 1877, is published for general information :—

Officers' Passages.

Clause 45.—1. An officer returning from abroad on his private affairs will be liable to pay the expense of his successor's passage to the station from which he has returned, provided—

(*a*).—He retires from the service (except on full pay), or exchanges to another regiment, or to half pay, or is made supernumerary in his regiment.

(*b*).—He is transferred to the Militia (except as Adjutant) under Article 28, Royal Warrant, 24th February 1873, (Clause 21, Army Circulars, 1873).

2. Paragraph 11, page 3 of the Regulations issued with War Office Circular 888, will be amended accordingly.

FURLOUGH AND LEAVE.

No. 949.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave :—

Lieutenant Robert Ramsay Napier Sturt, Bengal Staff Corps, Wing Officer, 2nd Punjab Infantry, Punjab Frontier Force,—medical certificate, for two years, under Rule IX, Note 2, of the Regulations of 1868.

Conductor Joshua P. Hill, Overseer, Small Arm Ammunition Factory, Dum-Dum,—medical certificate, for two years, under the Regulations of 1868.

No. 950.—The following extract from List No. 18, dated the 28th September 1877, received from the India Office, is published for general information :—

Permitted to return to duty.

Major the Hon'ble J. H. Fraser, S.C.
Captain G. Edmonds, Unattached List.
Sub-Conductor J. Ventham.
Captain F. T. Goad, S.C.
Surgeon-Major C. Hatchell.
Captain C. L. Woodruffe, S.C.
Lieutenant F. R. Ditmas, S.C.
Captain H. Paterson, S.C.
Major J. S. Irvine, late 2nd European Light Cavalry.
Surgeon-Major K. McLeod, M.D.
Colonel E. G. Langmore, S.C.
Major H. W. Gordon, S.C.
Surgeon D. F. Keegan, M.D.
Lieutenant W. J. B. Bird, S.C.
Lieutenant B. C. Graves, S.C.
Captain V. Rivaz, S.C.
Major F. J. Keen, S.C.
Captain G. T. Halliday, late 4th European Light Cavalry.

Granted extensions of leave.

Colonel F. W. Peile, R.E., 4 months, private affairs.
Surgeon-Major H. Cayley, 4 months, private affairs.
Captain H C Marsh, S.C., 1 month, urgent private affairs.
Surgeon-Major J. Ewart, M.D., 5 months, private affairs.
Colonel G. M. Battye, S.C., 20 days, private affairs.

Captain C. E. Salkeld, S.C., 6 months, medical certificate.

Captain F. E. Wiggens, General List, Infantry, 2 months, medical certificate.

Major L. Wavell, S.C., 3 months, urgent private affairs.

Retirement.

Surgeon-Major F. J. Earle, 31st July 1877.

No. 951.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) J. J. H. Gordon, Bengal Staff Corps, Commandant, 29th (Punjab) Regiment of Native Infantry,—Bombay, 10th October 1877.

Major J. B. Smith, Bengal Staff Corps, Deputy Assistant Commissary General, 2nd class,—Fort William, 11th October 1877.

Surgeon D. F. Keegan, M.D., in medical charge 2nd Regiment, Central India Horse,—Bombay, 10th October 1877.

Lieutenant A. J. F. Reid, Bengal Staff Corps, Wing Officer, 1st Regiment of Native Infantry,—Fort William, 11th October 1877.

No. 952.—REPORTS OF DEPARTURE—

Major J. Eckford, Royal Engineers, G. G. O. No. 491 of 1877,—*City of Edinburgh*, 13th July 1877, from Calcutta.

Captain A. R. Wilkinson, General List, Infantry, G. G. O. No. 630 of 1877,—*Indus*, 5th September 1877, from Calcutta.

Veterinary Surgeon W. Boyd, Assistant Superintendent, Horse Breeding Operations, Punjab, G. G. O. No. 873 of 1877,—*Mongolia*, 7th September 1877, from Bombay.

HONORS AND REWARDS.

No. 953.—ORDER OF BRITISH INDIA—

His Excellency the Governor General in Council is pleased to admit the undermentioned Native officer to the 2nd class of the Order of British India, under the operation of G. G. O. No. 2 of 1877, with effect from the 19th July 1877 :—

MADRAS.

To the 2nd class with the title of "Bahadur."

Subadar-Major Gopaulsawmy, 19th Regiment, Native Infantry, *vice* Subadar-Major Abbass Ally, "Bahadur," deceased.

PASSAGES.

No. 954.—The following rules regulating the grant of passages at the public expense to officers of the Military Account Department in India, are promulgated in supersession of all previous orders :—

I. An officer appointed permanently to the post of Controller will not be allowed free passage on promotion.

II. An officer moved within the presidency in which he is serving to act as Controller, will not be allowed free passage; but if moved from one presidency to another on account of such acting promotion, he will be allowed free passage for himself, and for his family also if the duty extends over six months.

III. An officer below the grade of Controller, moved from one appointment to another in the interests of the public service, whether permanently or temporarily, will be allowed free passage for himself, and for his family also if the move is permanent, or on account of duty of a permanent nature extending over six months.

PAY AND ALLOWANCES.

No. 955.—The following Notification by the Financial Department, No. 3399, dated 27th September 1877, is republished for general information :—

"PAY AND ALLOWANCES.

The 27th September 1877.

No. 3399.—The President in Council directs that the following Resolution be published in the *Gazette of India* for general information :—

RESOLUTION.—The President in Council is pleased to rule that in calculating travelling allowances at mileage rates, fractions of a mile shall be omitted from the calculation."

No. 956.—In continuation of G. G. O. No. 482 of 1877, His Excellency the Governor General in Council is pleased to notify that the provisions of Articles 1078 to 1080, and 1082 to 1084 of the Pay Code for India, Vol. I, are generally applicable to a British officer (on British pay), landed under proper authority at any intermediate place while on passage to or from India, who shall receive the following rate of personal allowance for every night he may be obliged to remain on shore :—

For general officers	...	20 shillings.
„ field officers	...	15 „
„ other officers	...	10 „

No. 957—PAY CODE—

The following corrections are to be made in the Pay Code for India, Volume I, "British Troops" :—

Article 1260. Add—When it is found necessary to appoint a clergyman to accompany troops proceeding home *viâ* the Suez Canal, he will be allowed £ 50, provided the number of troops does not fall below 100, the clergyman making his own arrangements for passage.

G. L. No. 250—5 S. of 8th September 1877.

Article 1661. The last clause is reconstructed as follows :—

"Free passage for one servant is authorized for a passed hospital apprentice when travelling by rail on duty of a permanent nature."

G. L. No. 463—4 S. of 15th September 1877.

Article 1208. In the 6th line, after the word "baggage" substitute "is" for "in."

Article 457. To the note add—"Subaltern officers of field artillery ordered on service are allowed a second charger."

G. L. No. 312 of 8th August 1862. Controller's Instructions to Paymasters.

Article 1595, page 299. After the words "Transport Sergeant Major", for "Bengal" substitute "Bengal and Bombay."

G. L. No. 583—4 S of 20th September 1877.

Article 1217. Add the following :—

"NOTE.—The European servants of officers travelling on duty by rail, may be allowed 2nd class accommodation, provided the aggregate expenses for the conveyance of the servants accompanying the officers does not exceed what would be incurred if the full number of servants allowed by this article were provided with 3rd class passages."

G. L. No. 385—8 of 19th September 1877.

Article 842. For the words "between musters" substitute "irrespective of muster."

G. L. No. 754—5 S of 27th September 1877.

Article 1290. Add—"Passage by private steamer will not be granted during the troopship season to an officer who may be urgently ordered home on duty, unless it be specially stated in the order that he is to proceed at once by private steamer without waiting for the sailing of the next troopship."

G. L. No. 22 S of 1st June 1877. G. O. No. 193 of 1877. Bombay G. G. O. No. 537 of 1877.

Article 1527. In the fourth line, for the word "establishment" substitute the words "actual effective strength," and add the following at the end of the article:—

"The authorized established strength of a corps must not be exceeded by the enlistment of boys: when the effective strength may be in excess of the established strength, no enlistment of boys will be permitted except when the necessity therefor is clearly proved, and then only with the sanction of the Commander-in-Chief of the presidency concerned—each case being reported to the Government of India."

G. L. No. 473—6 C of 25th September 1877.

Article 1547 is cancelled, and the following substituted:—

"1547. A soldier who takes his discharge on the expiration of the first term of his limited engagement, on or after the 1st June 1877, will not be permitted to re-enter the army."

Army Cir. of 1877, cl. 58. G. O. No. 154 of 1877.

In the margin of Article 1144 enter, as an additional authority, "G. O. No. 252 of 1877."

Article 652, clause *a*. At the end of this clause add the words "nor does it apply to British regimental, artillery district and station commands."

G. L. No. 414—15 S of 16th October 1877.

No. 958.—The following corrections are to be made in the Pay Code for India, Volume II, "Native Troops":—

Article 400, clause (*d*). After the word "recruiting parties" insert "also schoolmasters on admission into the service."

G. O. Nos. 94 and 248 of 1877.

Article 342, clause (*d*). To the note to this clause add—

"In no case shall the same duffadar or havildar obtain this prize for two years in succession; the holder of the prize may still compete annually, and if found the best instructor, can, after being 12 months without the reward, be again recommended for it."

G. O. No. 186 of 1877.

Article 423*a*. Add the following additional clause:—

"Bullock-train passages may, in the absence of railway communication, be provided for native commissioned officers required to proceed to a distant station, when the urgency of the duty will not admit of their marching fifteen miles a day: in the absence of bullock-train, the most inexpensive mode of conveyance will be adopted, horse or dooly dâk being only allowed in very exceptional cases when no other cheaper carriage is procurable."

G. O. No. 237 of 1877.

Article 472. Insert the following at the end of the article:—

"Note.—Degradation from a higher to a lower class of an officer's grade on account of stupidity, infirmity or physical inefficiency, does not debar him from attaining the superior pension, nor does such degradation come within the signification of 'blemished character.'"

G. L. No. 479—83 S. of 20th August 1877.

Article 659, page 139. The 1st degree injury pension for men of and above fifteen years' service should be, for tindal Rs. 7-2-0, for tent and store lascar and bheestie Rs. 3-12-0 a month.

PENSIONS.

No. 959.—In G. G. O. No. 767 of 1877, under 2nd Regiment, Central India Horse, omit the names of Sowars Khooman Singh and Bulloo Singh.

TRANSFER OF OFFICERS.

No. 960.—The services of the undermentioned officer have been placed temporarily at the disposal of the Chief Commissioner of Mysore and Coorg, for special duty:—

Lieutenant-Colonel G. W. Holdsworth, Bengal Infantry.

No. 961.—The services of Surgeon W. A. C. Roe, Officiating Junior Civil Surgeon, Allahabad, are, with reference to the Notification by the Government of the North-Western Provinces and Oudh, No. 4B., dated the 15th October 1877, replaced at the disposal of His Excellency the Commander-in-Chief.

H. K. BURNE, *Colonel*,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 26th October 1877.

ORGANIZATION.

No. 29.—In continuation of Marine G. G. O. No. 15, dated the 6th July 1877, the Right Hon'ble the Governor General in Council is pleased to direct that the dual duties connected with the Marine and the Port of Calcutta, hitherto performed by the Master Attendant, shall for the future be separated, the administration of the Marine service and the Dockyard being entrusted to a Superintendent of Marine, and the local port and other mercantile duties, to a Port Officer.

2. The appointment of Master Attendant is therefore abolished, and the emoluments attached to the appointment will be drawn by the Superintendent of Marine.

APPOINTMENTS AND PROMOTIONS.

No. 30.—With reference to G. G. O. No. 29 of 1877, the Right Hon'ble the Governor General in Council is pleased to make the following appointment:—

Commander G. T. Robinson, late Indian Navy, Superintendent of Marine, Bombay, to be Superintendent of Marine at Calcutta.

No. 31.—Mr. W. Guthrie, Commander, Indian Government Steamer *May Frere*, to be Commander of the Indian Government Steamer *Enterprize*, *vice* Mr. C. King, appointed Port Officer, Akyab.

Mr. E. H. Fenn, 1st Officer, Indian Government Steamer *Enterprize*, to be Acting Commander of the Indian Government Steamer *May Frere*, *vice* Mr. Guthrie.

Mr. M. Bean, 1st Officer, Indian Government Steamer *Dalhousie*, to be Acting Commander of the Indian Government Steamer *Koladyne*, *vice* Mr. J. Niderhaim, discharged.

Mr. J. Robertson, 2nd Officer, Indian Government Steamer *Quangtung*, to be Acting 1st Officer of the Indian Government Steamer *Dalhousie*, *vice* Mr. Bean.

Mr. E. C. J. Tate, Mate, Indian Government Steamer *Teesta*, to be Acting Commander, *vice* Mr. F. R. Williamson, pensioned.

Mr. J. G. Strong, Mate in charge, Indian Government Troop-flat *Gogra*, to be Mate in charge of the Indian Government Yacht *Sonamukhi*, *vice* Mr. G. D. Nash, promoted.

Mr. W. E. Jackson, Mate, Indian Government Steamer *Jaboona*, to be Mate in charge of the Indian Government Troop-flat *Gogra*, *vice* Mr. Strong.

PROVISIONS.

No. 32.—The following revised scale of provisions is to be adopted in future in all sea-going vessels belonging to the Indian Marine in regard to the native portion of the crew, *viz.*:—

Daily ...	Biscuit ...	... lb	½
	Rice ...	... „	1
	Tea ...	... oz.	¼
	Sugar ...	... „	2½
	Ghee ...	... „	2
	Salt ...	... „	½
Weekly ...	Curry stuff	... „	4
Daily when procurable.	Fresh meat	... lb	¼
	Vegetables	... „	½
Daily when fresh meat and vegetables are not issued.	Salt fish	... oz.	3
	Dall	... „	4

H. K. BURNE, *Colonel*,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Simla, the 20th October 1877.

No. 458.—The following promotions are made in the Upper Subordinate Establishment attached to the Military Works Branch of the Public Works Department, with effect from 16th August 1877, *vice* Sergeant T. Hearliby, Overseer 1st grade, remanded to military duty :—

Nathoo Ram, Temporary Overseer 1st grade, to Overseer 1st grade, *Permanent*.

Dowlut Ram, Overseer 2nd grade, to Overseer 1st grade, *Temporary*.

The 22nd October 1877.

No. 459.—The Government of India in the Public Works Department has no further need of the services of Baboo Shama Churn Dey, Overseer 1st grade, Military Works Branch.

This cancels his transfer to Madras, *vide* Public Works Department Notification No. 437 of 5th October 1877.

No. 460.—With reference to Government of India Foreign Department Notification No. 2915G of the 16th October 1877, Mr. H. H. Gahan, Assistant Engineer 2nd grade, is posted to the Central System of State Railways.

No. 461.—The grant by the Government of Bombay of two years' furlough to Europe on medical certificate, under Chapter IV, Section 12 of the Civil Leave Code, and of subsidiary leave to Mr. C. L. Bickers, Assistant Engineer 2nd grade, North-Western Provinces and Oudh Provincial Establishment, is confirmed.

No. 462.—Mr. F. E. Godfrey, Deputy Examiner of Guaranteed Railway Accounts, Calcutta, is granted privilege leave for three months from such date as he may avail himself of it.

No. 463.—Mr. W. H. Parker, Executive Engineer 1st grade, is, on return from furlough, transferred from the Western to the Central System of State Railways, and posted to the Western Rajpootana State Railway, with the temporary rank of Superintending Engineer 3rd grade.

The 23rd October 1877.

No. 464.—Mr. W. H. Brand, Deputy Examiner of Public Works Accounts, is, on return from leave, posted as Deputy Examiner of Accounts, Dhond and Manmad Railway.

The 24th October 1877.

No. 465.—Mr. W. N. Shilstone, Accountant 3rd grade, attached to the Office of the Accountant General, Public Works Department, is transferred to the Rajpootana State Railway.

No. 466.—The grant by the Government of Bombay of one year's furlough to Europe on medical certificate to Mr. H. D. Pearsall, Assistant Engineer 1st grade, Bengal Public Works Department, Irrigation Branch, is confirmed.

No. 467.—With reference to Public Works Department Notification No. 440 of 5th October 1877, Mr. F. Barnes, Deputy Examiner, is placed in charge of the current duties of the Office of Examiner of Accounts, Military Works, from the date on which Mr. Hopkins made over charge of the office, to the date of assumption of the charge by Major Westmorland.

No. 468.—Mr. A. W. D'Souza, Registrar of the Public Works Secretariat of the Government of India, is granted three months' privilege leave with effect from the 22nd October.

The 25th October 1877.

No. 469.—Mr. A. B. Mariano is appointed an Accountant 4th grade, on probation, and posted to British Burmah.

The 26th October 1877.

No. 470.—Mr. A. Izat, Executive Engineer 1st grade, is promoted temporarily to the rank of Superintending Engineer 3rd grade, whilst holding the appointment of Engineer-in-Chief of the Dhond and Manmad Railway with effect from 30th August 1877.

W. A. CROMMELIN, *Major-Genl., R.E.*,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, OCTOBER 27, 1877. Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Mount Aboo, the 15th October 1877.

No. 2762S.—With reference to Government of India, Public Works Department, Notification No. 406, dated 14th September 1877, published at page 559 of the *Gazette of India*, Part I, dated 15th idem, Mr. J. W. Brassington, temporary Executive Engineer, 4th Grade, reported his arrival at Ajmere on the forenoon of the 1st October 1877, and took over charge of the office of the Executive Engineer, Mayo College Division, from Mr. Bhagat Singh on the afternoon of the 6th idem.

By Order,

A. G. CROMMELIN,
Secy. to Agent, Governor General, and Chief Commr., in the P. W. D., Rajputana.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 19th October 1877.

No. 1344.—With reference to Foreign Department Notification No. 2804G, dated 5th October 1877, Surgeon R. Caldecott, 1st Regiment, Central India Horse, received charge of the Office of Residency Surgeon, Indore, from Surgeon-Major T. Beaumont on the forenoon of the 8th September 1877.

No. 1345.—With reference to Foreign Department Notification No. 2806G, dated 5th October 1877, Surgeon D. F. Keegan, 2nd Regiment, Central India Horse, received charge of the Office of Residency Surgeon, Indore, from Surgeon R. Caldecott on the forenoon of the 14th instant.

By Order,

F. H. MAITLAND, *Captain,*
2nd Asstt. Agent to the Govr. Genl. for Central India.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 20th October 1877.

No. 97.—Captain G. H. Trevor, 2nd Assistant Resident, has been granted privilege leave for three months, with effect from the 22nd instant, or from such date as he may avail himself of it.

By Order,

G. H. TREVOR, *Captain,*
2nd Asstt. Resident.

CHIEF COMMISSIONER AND SUPERINTENDENT, ANDAMAN AND NICOBAR ISLANDS.

NOTIFICATION.

Port Blair, the 1st September 1877.

No. 17.—Captain W. B. Birch, Officiating 1st Assistant Superintendent, is granted privilege leave for two months and twelve days, with effect from the 19th October 1877, or from such subsequent date as he may avail himself of it.

C. A. BARWELL, *Major-Genl.,*
Chief Commr. and Supdt., Andaman and Nicobar Islands.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Simla, the 8th October 1877.

Mr. F. White, Assistant Surveyor, 4th Grade, attached to No. 8 Mysore Topographical Survey Party, availed himself of the one month's privilege leave, granted him in Notification dated 15th September 1877, on the forenoon of the 16th August 1877, and returned to duty on the forenoon of the 16th September 1877.

H. L. THUILLIER, *Colonel, R.A.,*
Surveyor General of India.

BANK OF BENGAL.

Calcutta, the 26th October 1877.

Notice is hereby given that the Bank of Bengal, General Treasury and Public Debt Office will be closed on Monday, the 5th proximo, on account of the Hindu festival "Kalee Poojah," in conformity with Government Notification, No. 3464 of 29th October 1867.

By order of the Directors,

W. D. CRUICKSHANK,
Offg. Secretary & Treasurer.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 19th October 1877.

No. 101.—With reference to Government of India, Public Works Department, Notification No. 405, dated 13th September 1877, Mr. J. W. Huntley, Accountant, 2nd Grade, is posted to the Office of Examiner of Accounts, Military Works, which he joined on the afternoon of 6th October 1877.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Meerut Division of Superintendence.

Meerut, the 18th October 1877.

No. 64.—Referring to Government of India, Public Works Department, Notification No. 434, dated 5th October 1877, the following Officers and Subordinates in this Division of Superintendence, posted to the Famine Relief Works in the Madras Presidency, were relieved of their duties on the dates noted opposite each of their names :—

Mr. M. Birkbeck, Temporary Executive Engineer, 4th Grade,—24th September, afternoon.

Lieutenant N. Arnott, Temporary Executive Engineer, 4th Grade,—24th September, afternoon.

Mr. J. Hogan, Assistant Engineer, 2nd Grade, —23rd September, forenoon.

Mr. G. Lamb, Assistant Engineer, 2nd Grade, —25th September, forenoon.

Dowlut Ram, Overseer, 2nd Grade,—2nd October, afternoon.

The 20th October 1877.

No. 65.—Major H. F. Blair, R.E., Executive Engineer, 1st Grade, and Mr. M. Birkbeck, Temporary Executive Engineer, 4th Grade, respectively, received and made over charge of the Chakrata Road Division on the forenoon of the 18th September 1877.

The 22nd October 1877.

No. 66.—Major H. F. Blair, R.E., Executive Engineer, Chakrata Division, Military Works, is granted privilege leave for one month, with effect from the 15th October 1877, or such subsequent date as he may wish to avail himself of the same.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Divn. of Superintendence, Mily. Works.

Oudh Division of Superintendence.

Lucknow, the 24th October 1877.

No. 73.—Sergeant G. Booley, Overseer, attached to the Fyzabad Division, Military Works, having applied for discharge from the Army, has been remanded to military duty on the 19th instant.

No. 74.—Sergeant A. S. McDowell, Overseer, attached to the Saugor Division, Military Works, availed himself of the three months' privilege leave granted him in this Office Notification No. 60, dated the 18th September last, on the afternoon of 6th instant.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Divn., Mily. Works.

Presidency District.

Calcutta, the 23rd October 1877.

No. 8.—The under-mentioned subordinates, transferred for employment on famine relief works by Government of India, Public Works Department, Notification No. 437 of 5th October 1877, left Calcutta for Madras on the dates specified :—

Baboo Goroodoss Chatterjee, Overseer, 1st Grade, on 8th October.

Mr. W. Delahay, Supervisor, 2nd Grade, on 18th idem.

L. RUSSELL, *Colonel,*
Supdg. Engr., Presdy. Dist., Mily. Works.

Sirhind Division of Superintendence.

Umballa, the 22nd October 1877.

No. 26.—Mr. R. D. Falkiner, C.E., Executive Engineer, Umballa Division, Military Works, returned on the afternoon of the 18th current from the three months' privilege leave granted to him in this Office Notification No. 14 of 18th July 1877, and re-assumed charge of his Division.

WILLIAM B. HOLMES, *Major, R.E.,*
Supdg. Engr., Sirhind Divn., Mily. Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Lahore, the 18th October 1877.

No. 1780.—Mr. W. B. Gray, Temporary Assistant Examiner, Guaranteed Railway Accounts, Lahore, reported his return on the forenoon of 17th October 1877 from the one month's privilege leave granted him in Public Works Department Notification No. 369 of 22nd August 1877.

J. G. MEDLEY, *Colonel, R.E.,*
Consulting Engineer.

Lucknow, the 23rd October 1877.

Mr. J. B. Braddon, Assistant Auditor, Oudh and Rohilkhand Railway Accounts, availed himself of the one month's privilege leave granted him in Public Works Department Notification, No. 445, dated the 11th October 1877, on the forenoon of 8th October 1877.

DOUGLAS A. SCOTT, *Lieut., R.E.,*
for *Offg. Consulting Engr. to Govt. of India for Guaranteed Railways.*

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Simla, the 17th October 1877.

No. 26.—With reference to Government of India, Public Works Department, Notification No. 450 of the 12th October 1877, Mr. H. N. C. Cloëte, Executive Engineer, 4th Grade, is posted to the Western Rajputana Railway.

No. 27.—With reference to Government of India, Public Works Department, Notification No. 446 of the 12th October 1877, Mr. R. Gatmell, Temporary Sub-Engineer, 1st Grade, is posted to the Sindia Railway.

W. C. FURNIVALL,
Offg. Director of State Railways.

North-Eastern System.

Darjeeling, the 10th October 1877.

No. 61.—With reference to Government of India, Public Works Department, Notification No. 396, dated the 10th September last, Mr. C. D. Berrill, Supervisor, 2nd Grade, was relieved of his duties on the Northern Bengal State Railway on the afternoon of the 22nd idem.

No. 62.—Baboo Suttya Churn Chatterjee, Apprentice Accountant, appointed to the Dhund and Manmar Railway in Government of India, Public Works Department, Notification No. 394, dated 8th September 1877, as Probationary Accountant, 4th Grade, was relieved of his duties in the Office of the Examiner of Accounts, Tirhoot State Railway, on the forenoon of the 24th September 1877.

The 19th October 1877.

No. 64.—Mr. J. Barron, Executive Engineer, 4th Grade, Northern Bengal State Railway, is granted fifteen months' furlough under Chapter IV, Section 12 of the Civil Leave Code, with effect from 1st September 1877, or such subsequent date as he may be relieved of his duties.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director of State Railways, North-Eastern System.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 9th October 1877.

No. 65.—Mr. J. Durand, Sub-Engineer, 1st Grade, attached to Ghat Division, is granted privilege leave for three months from such date as he may be allowed to avail himself of it.

No. 66.—Mr. R. Davis, Assistant Engineer, Temporary 1st Grade, Barnagar Division, returned on 2nd October 1877 from the two months' privilege leave granted him in Notification No. 40, dated 18th July 1877.

No. 67.—Mr. W. C. L. Floyd, Executive Engineer, Temporary 4th Grade, attached to Ghat Division, availed himself on the forenoon of 2nd October 1877 of the one month's privilege leave granted him in Notification No. 59, dated 27th September 1877.

No. 68.—With reference to Government of India, Public Works Department Notification No. 420, dated 24th September 1877, Mr. D. Campbell, Sub-Engineer, 2nd Grade, left this line on the afternoon of 27th August 1877 to join the Dhund and Manmar Railway.

No. 69.—With reference to Government of India, Public Works Department, Notification No. 420, dated 24th September 1877, Mr. T. J. Browning, Sub-Engineer, 3rd Grade, left this line on the afternoon of 28th August 1877 to join the Dhund and Manmar Railway.

The 12th October 1877.

No. 70.—With reference to Government of India, Public Works Department, Notification No. 436, dated 4th October 1877, Mr. J. Corkery, Overseer, 2nd Grade, left this line on 27th September 1877, to join the famine relief works in Mysore.

No. 71.—With reference to Government of India, Public Works Department, Notification No. 436, dated 4th October 1877, Mr. H. C. Woods, Sub-Engineer, 3rd Grade, left this line on the forenoon of 5th October 1877, to join the famine relief works in Mysore.

No. 72.—Mr. J. C. Ledger, Executive Engineer, 3rd Grade, Holkar and Neemuch State Railways, availed himself of one week's subsidiary leave to one year's furlough granted him in Notification No. 21, dated 4th October 1877 of Director of State Railways, Central System, from the 6th of October 1877.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 16th October 1877.

No. 223.—This Office Notification No. 198 of 16th August 1875 is cancelled.

No. 224.—With reference to this Office Notification No. 145 of 26th June 1877, Baboo B. L. Chatterjee, Overseer, 1st Grade, Bahawalpur Division, is granted an extension of privilege leave for one month.

No. 225.—In supersession of this Office Notification No. 206 of 11th September 1877, Baboo N. C. Mookerjee, Temporary Overseer, 1st Grade, Ghotki Division, is granted privilege leave for one month and eight days, with effect from the 15th September 1877.

The 20th October 1877.

No. 226.—The following posting and transfers have been made by Superintending Engineer, Mooltan District:—

Baboo Meeran Bux, Overseer, 3rd Grade, to the Shujabad Division.

Mr. T. W. Daly, Overseer, 2nd Grade, and Baboo B. B. Bandyapadhya, Overseer, 3rd Grade, from the Sutlej Bridge to the Shujabad Division.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATION.

Rawal Pindi, the 22nd October 1877.

No. 100.—Mr. W. Millett, Sub-Engineer, 1st Grade, Jhelum Division, returned to duty on the forenoon of the 8th October 1877 from the two months' privilege leave granted to him by Notification No. 93, dated 8th September 1877.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY, Open Line.

NOTIFICATION.

Lahore, the 22nd October 1877.

No. 5.—Lahori Mull, appointed in Public Works' Notification No. 345, dated 22nd May 1874, as Accountant, 4th Grade, on probation, to the Accounts Establishment, under the Director of State Railways, is transferred from the Office of the Deputy Examiner of Accounts to that of the Assistant Locomotive Superintendent of the Open Line, Punjab Northern State Railway, from the forenoon of the 18th September 1877.

T. B. B. SAVI, *Captain, R. E.,*
Manager.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 20th October 1877.

No. 52.—Privilege leave of absence for four weeks is granted to Mr. C. E. Cardew, Assistant Locomotive Superintendent attached to this Railway, with effect from such date as he may be able to avail himself of it.

The 23rd October 1877.

No. 53.—With reference to Government of India, Public Works Department, Notification No. 432, dated 3rd instant, Baboo Soshee Bhoshun Bose, Accountant, 4th Grade, joined the Office of the Examiner of Accounts on the forenoon of the 22nd idem.

Mr. C. E. Cardew, Assistant Locomotive Superintendent, attached to this Railway, availed himself of the four weeks' privilege leave granted to him in this Office Notification No. 52, dated the 20th instant, on the forenoon of the 18th idem.

G. F. MATHEW,
for *Manager.*

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees		Balance of Bullion		
		On General Treasury	On Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs	Rs.
Oct. 8			11,84,278	19,36,302	63,32,255	85,24,527
" 9	...	...	6,03,125	13,24,783	61,29,286	91,36,047
" 10	...	2,19,432	5,933	12,96,752	59,15,128	91,41,861
" 11	...	2,30,102	5,82,815	6,96,212	59,91,485	95,38,479
" 12		1,36,356		6,96,212	60,26,486	93,06,354
" 13	Holiday.					

CALCUTTA MINT, *The 23rd Oct. 1877.* } J. F. TENNANT, *Offg Mint Master.*

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees		Balance of Bullion		
		On General Treasury.	On Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Oct. 15 } 16 }	Holidays.					
" 17	...	4,12,574	...	6,96,212	59,67,883	91,65,715
" 18	...	5,95,192	...	6,96,212	61,89,472	87,51,479
" 19	...	6,17,058	...	6,96,212	65,97,414	81,50,906
" 20	...	6,42,197	...	6,96,212	70,27,615	75,23,885

CALCUTTA MINT, *The 23rd Oct. 1877.* } J. F. TENNANT, *Offg. Mint Master.*

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 25th October 1877 ... Rs. 35,71,102-7-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA, *26th Oct. 1877.*

Report of a Deserter from Her Majesty's 66th Regiment of Foot, dated at Ahmednagar, this 10th day of October 1877.

Name,—William Brown.
Age,—25 years.
Size,—5 feet 6 inches.
Color of—
Complexion, dark; hair, light brown; eyes, light brown.
Peculiar marks by which his identity may be ascertained,—Cicatrix of burn over right scapula.
Date of Desertion,—5th October 1877.
From whence Deserted,—Sattara.
Date of Enlistment,—10th September 1872.
Place of Enlistment,—Taunton.
Where Born,—Bishops, Lydeard.
County,—Somerset.
Town,—Taunton.
Trade,—Laborer.
Dress at the time of Desertion,—Regimentals.
REMARKS,—Nil.

F. BARCLAY, *Lieut.-Col.,*
Comdg. 66th Regt.

Report of a Deserter from Her Majesty's 66th Regiment of Foot, dated at Ahmednagar, this 10th day of October 1877.

Name,—William Buckley.
Age,—25 years 3 months.
Size,—5 feet 7 inches.
Color of—
Complexion, fresh; hair, light brown; eyes, grey.
Peculiar marks by which his identity may be ascertained,—Scar 1 inch long on front of left ear.
Date of Desertion,—5th October 1877.
From whence Deserted,—Sattara.
Date of Enlistment,—6th July 1870.
Place of Enlistment,—Portsmouth.
Where Born,—Mary-le-Bone.
County,—Middlesex.
Trade,—Laborer.
Dress at the time of Desertion,—Regimentals.
REMARKS,—Nil.

F. BARCLAY, *Lieut.-Col.,*
Comdg. 66th Regt.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th October 1877.

PARTICULARS	3½ PER CENT. LOAN OF 1853-54.	4 PER CENT LOANS							4½ PER CENT. LOANS			5 PER CENT LOAN OF 1856-57	5½ PER CENT. LOAN OF 1859-60.	5 PER CENT DEBENTURES FOR		TOTAL AMOUNT.
														10 years	15 years.	
		Of 1824-25	Of 1828-29.	Of 1832-33	Of 1835-36	Of 1842-43	Of 1854-55	Transfer of 1865	Of 1870	Of 1871	Of 1872.			Repayable June 1877.	Repayable June 1882.	
Balance of 30th September 1877	55,600	33,173	2,346	14,46,720	30,67,000	2,04,73,400	1,12,35,500	1,75,04,400	42,18,100	2,97,000	3,03,72,600	82,800	4,57,23,200	5,02,000	33,03,000	13,83,16,839
Stock transferred to London .. .	...	...	...	...	...					...	1,000	..	.		.	1,000
Add—																
Amount enfaced at Madras between 1st and 15th October 1877 ...	...	..	..	...	...		..	7,000	...	...	..	..		...	...	7,000
Amount enfaced at Bombay between 1st and 15th October 1877 ...	...	..	..	.	...	1,59,700		9,000	...	...	1,000	...	3,500	...	...	1,73,200
Amount enfaced at Calcutta between 1st and 15th October 1877 ...		...				3,200	1,51,500	42,800		...	2,400	.	1,18,300	...	...	3,25,200
	55,600	33,173	2,346	14,46,720	30,67,000	2,06,36,300	1,13,87,000	1,75,70,200	42,18,100	2,97,000	3,03,77,000	82,800	4,58,45,000	5,02,000	33,03,000	13,88,23,239
Deduct—																
Amount written off in the London Registers	..	...	..	...		6,000		1,500	...	...	2,000	2,500	95,000	.	.	1,07,000
Balance on 15th October 1877	55,600	33,173	2,346	14,46,720	30,67,000	2,06,30,300	1,13,87,000	1,75,68,700	42,18,100	2,97,000	3,03,75,000	80,300	4,57,50,000	5,02,000	33,03,000	13,87,16,239

NOTE.—From 9th June 1867 to 15th Augt. 1877, enfaced from India, 2,515 lakhs; re-transferred from London, 2,517 lakhs.
" 16th August 1877 to 31st " " " " 28 " " " 1 "
" 1st Sep " to 15th Sep. " " " " 17 " " " 1 "
" 16th " " to 30th " " " " 9 " " " 2 "
" 1st October " to 15th Oct " " " " 5 " " " 1 "
2,574 lakhs 2,522 lakhs
2,522 "
Balance against India 52 "

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 24th October 1877.

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 23rd October 1877.

LIABILITIES.	Rs.	A.	P.	Rs.	A.	P.
Capital, paid-up				2,00,00,000	0	0
Reserve Fund				18,99,355	0	0
Public Deposits at Head Office ...	91,35,439	3	7	1,82,88,795	9	4
Public Deposits at Branches ...	91,53,356	5	9			
Other Deposits at Head Office and Branches				1,94,67,852	10	5
Bank Post Bills, &c.				3,06,109	9	2
Sundries				9,92,378	13	1
RUPEES ...				6,09,54,491	10	0

ASSETS.	Rs.	A.	P.	Rs.	A.	P.
Government Securities				85,04,798	5	1
Loans on Government Securities, &c., at Head Office and Branches ...				47,96,366	9	4
Accounts of Credit on Government Securities, &c., at Head Office and Branches				51,36,688	13	0
Bills discounted and purchased at Head Office and Branches				1,67,92,726	15	8
Balances with other Banks ...				10,97,915	14	8
Dead Stock				10,02,675	6	3
Stamps				7,900	3	0
Sundries				2,25,436	14	0
				3,75,64,509	1	0
Cash and Currency Notes at Head Office ...	1,40,94,842	0	9	2,33,89,982	9	0
Cash and Currency Notes at Branches ...	92,95,140	8	3			
RUPEES ...				6,09,54,491	10	0

By order of the Directors,

BANK OF BENGAL, *Calcutta, 25th Oct. 1877.*

W. WESTLAND, *Offg. Chief Acctt. & Depy. Secretary.*

W. D. CRUICKSHANK, *Offg. Secy. & Treasurer.*

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Madras Circle.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
	NOTES WHOLLY LOST OR DESTROYED.		
76	B 58—21084	100	M. Kristnama Charry, Tripapaloor.
77	B 40—90929	5	Mahadava Iyer, Arnee.
	NOTES PARTIALLY LOST OR DESTROYED.		
163	B 40—26685	5	D. Srinivasa Row, Nundial.
164	B 53—01201	10	M. Parasooramiah, Nundial.
165	B 40—42817	5	Samiah, Madras.
166	B 40—66083	5	Venkanna, Kolar.
45	B 40—49913 wrongly joined. J 7—66055	5	A. Narayana Chetty, Madras.
46	B 58—13868 ditto „ —15760	100	Messrs. Aspinwall & Co., Madras.

FORT ST. GEORGE,—Acctt. Genl.'s Office, *The 15th October 1877*

G. W. CLINE, LL.D., *Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.*

Calicut Circle.

No. of Notes	Value. Rs.	Name of Claimant
	NOTE WHOLLY LOST OR DESTROYED.	
J 7—69308	5	M. K. Govindun, Sub-Registrar, Chalipuya.
	NOTE PARTIALLY LOST OR DESTROYED.	
J 5—71813	20	Mustankhan, Naique, 10th Company, 3rd Battalion, Shimoga.

CALICUT,—Paper Currency Office; *The 10th October 1877.*

P. A. COLE, *Depy. Collector, in charge of Paper Currency.*

Lahore Circle.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
	NOTES WHOLLY LOST OR DESTROYED.		
65	E 4—90556	50	The Director General of Post Offices, India, Simla.
66	E 12—50893	20	Baboo Seetanath Banerji, Calcutta.
	„ —58145	20	
	„ —60591	20	
67	E 13—15141	100	Mohomed Abdul Majid, late Sub-Overseer, Khurja Drainage, Bhawan.
68	E 10—63125	10	Baboo Prosono Chander Bhuttacharji, P. N. S. Railway, Shahdara, Lahore.
	„ —76719	10	
	E 15—12084	50	

LAHORE,—Paper Currency Office; *The 20th October 1877.*

W. T. PIERCY, *Asstt. to Acctt. Genl., in charge of Currency Office.*

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
259	O 28—16266	1,000	Babu Huri Nath Shaha.
	O 27—28628	500	
	„ —35703	500	
260	O 28—07149	1,000	Babu Sree Ram Mukerjee.
	„ —05248	1,000	
	L 94—44653 to „ —44662	100 each	
261	O 28—06239	1,000	Kanya Lal.
262	L 84—61780	100	Babu Kristo Chunder Dutt.
263	L 94—03324	100	Babu Juggeshur Roy.
264	L 94—47522	100	Babu Khetra Mohan Bose.
265	L 94—19870	100	Mr. C. C. Quinn, C. S.
266	L 84—21418	100	The District Superintendent of Police, 24-Pergunnahs.
267	L 83—36423	100	Babu Gobind Chunder Caoor.
268	L 84—37588	100	Babu Bonwaree Lal Sing.
273	L 63—54776	20	Babu Ram Swaroop.
276	L 96—92080	10	Major F. N. Mackenzie.
277	L 80—65748	20	Messrs. Colvin, Cowie & Co.
	L 62—44431	10	
	O 6—68587	10	

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
289	L 90—64107	20	Babu Tarak Nath Sen.
	L 27—87094	5	
290	L 91—24077	20	Babu Sree Nath Das.
	L 27—78169	5	
291	L 26—67165	5	Mr. W. F. Kruger.
	„ —67166	5	
292	L 32—74388	10	Syed Hasun Ali.
	L 75—90252	10	
	L 87—80057	10	
	L 95—93858	10	
	„ —90906	10	
293	L 27—81764	5	Babu Koonjo Behari Mukerjee.
294	L 8—02582	100	Mr. H. Deveria.
	L 84—86081	100	
	L 94—06350	100	
	L 82—34011	100	
	„ — 62879	100	
295	L 84—69276		Gunga Pershad Kasub Lal.
	„ —71967		
	L 94—33566 to „ —33570	100 each	
296	L 80—14296	20	Abdul Koreem.
182	L 61—52021	10	Mr C. Holland.
	„ —52022		
183	L 24—61419	5	Babu Dwarkanath Mitter.
	„ —61416		
	L 11—39816	5	
	„ —39815		

CALCUTTA,—Paper Currency Dept.,
The 26th Oct. 1877.

R. E. HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Bombay Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
H156	M 22—43380	20	Mr. J. F. Donnelland, Depôt Store-keeper, N. S. Railway, Burnuggur
H157	M 30—46728	10	Narayen Ramjee, Telegraph Signaller, G. I. P Railway Station, Kulburga.
H158	M 23—62365	50	Laljee Govindjee, Grain dealer, Tanna.
H159	M 21—60959	10	Harmal Shaminall, Mandvi Bunder, Bombay.
H160	M 22—16322	20	Wanársee Dáss Narrain Dáss, Nagpur.
	M 38—48610	10	
	M 18—20364	10	
H161	M 29—46182	10	Mr. A. Baylis, Mazagon, Bombay.
	M 30—18133	10	
H162	M 22—60057	20	Mr. D. C. Saldanha, Merchant, Sirsi.
	M 4—86994	5	
H163	M 25 66606	100	Mr. F. Campbell, Executive Engineer, Irrigation, Indee.
	„ —66607	100	
	„ —66608	100	

BOMBAY,—Paper Currency Dept.;
The 23rd October 1877.

W. WELLS,
Assistant Commissioner.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 26th October 1877.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales, and Victoria, *viâ* Torres Straits (letters, &c., for the latter Colony must be specially superscribed), for transmission per steamer from Bombay, will be closed at the General Post Office on Saturday, the 27th October 1877, at 7 P. M.

Mails for Rangoon, Moulmein and Straits, for transmission per Steamer *Mecca*, will be closed at the General Post Office on Sunday, the 28th October 1877, at 7 P. M.

Mails for Chittagong, Akyab, Kyouk-Phyoo and Sandoway, for transmission per Steamer *Madras*, will be closed at the General Post Office on Sunday, the 28th October 1877, at 7 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 29th October 1877, at 7 P. M.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Tuesday, the 30th October 1877, at 7 P. M.

Mails for Madras and Ceylon, for transmission per P. & O. Steamer *Kashgar*, will be closed at the General Post Office on Wednesday, the 31st October 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate Ports, for transmission per Steamer *Madura*, will be closed at the General Post Office on Wednesday, the 31st October 1877, at 7 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 2nd November 1877.

2. Book-post and pattern packets must be posted on the 1st November 1877.

N. B.—The Letter Box will close at 7 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 7-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 8 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 26th October 1877.

Alxandre, Bose and Co., Messieurs.
Andrew, D. C.
Angel, Mr.
Apcar, M. G.
Austen, T.
Barker, Fred. A.
Bailey, F. G.
Barridge, H.
Blair, W. Hugh.
Pell, H.
Belmont & Co., Messrs
Blotzky, F. B.
Boerresen, Mrs. Caroline.
Brown, W. J.
Byrne, E.
Calvert, J.
Campbell, J. T.
Carrington, George and W. Wigley.
Christian, Miss E.
Collins, James.
Connors, Mrs. M.
Cooper, A.
Corbett, & Co., Messrs.
Culloden, W.
Curran, W. A.
Daucey, C. F.
DeCosta, Mrs.
Ditmas, J.
Edda, Mrs.
Elliott, W. H.
Eyre, E. A.
Forbes, Coln. Chas.
Francis, Jas.
Freeman, W. B.
Gomes, Domingo.
Grant, J. W.
Greenwood, Mrs. M. J.
Groze, Mr.
Hall, Mr.
Hayes, Mrs. G. S.
Hentry, J. H.
Hicks, Mrs. Charlotte.
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BENGAL SECRETARIAT

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, OCTOBER 27, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PUBLIC NOTICE.

I, E. Lethbridge, Student of the Inner Temple, Master of Arts of Exeter College, Oxford, an Officer of the Second Class of the Bengal Education Service, at present on Special Duty at Simla with the Government of India in the Department of Revenue, Agriculture, and Commerce, hereby declare that I have this day adopted, and shall henceforth use, the name of Roper before, and in addition to, my present surname of Lethbridge. Dated this eleventh day of October, one thousand eight hundred and seventy-seven.

(Sd.) E. ROPER LETHBRIDGE.

Declared in my presence.

(Sd.) ROBERT PARRY NISBET,
Deputy Commissioner of Simla,
a Justice of the Peace for British India.

PROMISSORY NOTES.

Lost or Stolen

The Government Promissory Notes No. 008595 of 1835-36 for Rs. 1,000, and No. 019183 of 1854-55 for Rs. 500, respectively, of the 4 per cent. loan, originally standing in the name of Premchand Bose, since deceased, the proprietor, by whom it was never endorsed to any other person. Payment of the above Notes and interest thereupon have been stopped at the Public Debt-Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favor of Sham Chand Bose, the administrator to the estate of the said Premchand Bose.

NOBIN CHAND BURAL,
Attorney for Sham Chand Bose.

No. 10, Old Post Office Street.

Stolen or accidentally destroyed

The lower half of Government Promissory Note No. 097595 of the 4 per cent. loan, 1st May 1865, for Rs. 1,000, enfaced for payment of interest in London, and standing in the name of Harriet Louisa Tonnochy, the proprietress, by whom it never has been endorsed to any person. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietress.

ROB. H. SMITH,
Attorney for the proprietress.

MEERUT,
The 2nd October 1877.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, OCTOBER 27, 1877. { Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 17th October 1877, and is hereby promulgated for general information :—

ACT No. XVII OF 1877.

THE PANJA'B COURTS' ACT, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of Acts.
3. Interpretation-clause.

CHAPTER II.

OF THE CONSTITUTION OF THE COURTS.

4. Grades of Courts.
5. Constitution of Chief Court and appointment and tenure of Judges.
6. Rank and precedence of Judges of Chief Court.

SECTIONS.

7. Certain powers to be exercised *ex officio*.
8. Assistant Commissioner or Tahsíldár may be invested with higher powers.
9. Any person may be invested with certain powers.
10. Exercise of such powers by benches.
11. Persons and benches exercising such powers to be deemed Courts of corresponding grades.
12. Such powers where and in what cases to be exercised.
13. Power to alter local limits of jurisdiction.

CHAPTER III.

OF THE JURISDICTION AND POWERS OF THE CHIEF COURT.

14. Civil appeals from subordinate Courts.
15. Criminal, appellate and revisional jurisdiction.
    Power to try European British subjects.
16. Power to withdraw and try or to transfer suits.
17. Appeals from original jurisdiction of Chief Court.
18. Limitation of such appeals.
19. Delegation of powers to its members.
    Proviso.
20. Rule of decision when Judges differ.
21. Power to refer question to full bench.
22. Power to appoint ministerial officers.
23. Powers and duties of such officers.
24. Suspension and dismissal of such officers.
25. Superintendence and control of subordinate Courts.

SECTIONS.

26. Power to make rules as to petition-writers.
27. Power to make rules as to other matters.
28. Registers, books, accounts and statements to be kept and furnished by Chief Court.
29. Chief Court to be deemed a High Court within Act X of 1877, sections 633 and 637.

CHAPTER IV.

OF THE JURISDICTION AND POWERS OF THE SUBORDINATE CIVIL COURTS.

30. Controlling powers of Commissioners and Deputy Commissioners.
31. Principal Court of original jurisdiction.
32. No pecuniary limits to jurisdiction of Deputy Commissioner.
Pecuniary limits of jurisdiction of other Courts.
33. Powers of Courts of Commissioner and Deputy Commissioner.
34. Power to distribute business.
35. Ministerial officers of subordinate Courts.
36. Power to fine ministerial officers.

CHAPTER V.

OF APPELLATE JURISDICTION.

37. First appeals.
38. When Commissioner and Chief Court may receive further appeal.
39. Modification of Code of Civil Procedure, sections 584, 586.
40. Period of limitation.
41. Power to withdraw and try or to transfer appeal.

CHAPTER VI.

OF ADVOCATES AND PLEADERS.

42. Who may plead, &c., in the Courts.
43. Power to make rules regarding pleaders.
44. Power to withdraw or suspend permission to appear, &c., in Courts.
45. Power to fix pleaders' fees as between parties.

CHAPTER VII.

MISCELLANEOUS.

46. Judges not to try certain suits and appeals.
47. Rules when to have force of law.
48. Local Government may transfer power conferred by section 25, to a single Judge.
49. Power to invest Settlement Officers with powers of Civil Courts in certain cases.
50. Power to alter subordination of Courts for purposes of section 49.

SCHEDULE.

An Act to consolidate and amend the law relating to Courts in the Panjáb.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the Courts in the Panjáb; and whereas the Secretary of State for India in Council has given his previous sanction to the passing of this Act; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Panjáb Courts' Act, 1877:"

Local extent.

It extends to all the territories for the time being under the administration of the Lieutenant-Governor of the Panjáb;

Commencement.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

But all Courts constituted, appointments made, rules and forms prescribed, orders, directions and licenses issued and powers conferred under any of the said Acts, shall, as far as may be, be deemed to have been respectively constituted, made, prescribed, issued and conferred under this Act.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context, "Assistant Commissioner" includes Extra Assistant Commissioner, and "Tahsíldár" includes Munsif.

CHAPTER II.

OF THE CONSTITUTION OF THE COURTS.

Grades of Courts.

4. Besides the Courts established under any other enactment for the time being in force, there shall be eight grades of Courts (namely):—

(1) the Chief Court;

(2) the Court of the Commissioner;

(3) the Court of the Deputy Commissioner;

(4) the Court of the Assistant Commissioner with full powers;

(5) the Court of the Assistant Commissioner with special powers;

(6) the Court of the Assistant Commissioner with ordinary powers;

(7) the Court of the Tahsíldár with special powers; and

(8) the Court of the Tahsíldár with ordinary powers.

Constitution of Chief Court and appointment and tenure of Judges.

5. The Chief Court shall consist of three or more Judges, who shall be appointed by the Governor General in Council, and shall hold their offices during his pleasure, and of whom one at least shall always be a barrister of not less than five years' standing.

Rank and precedence of Judges of Chief Court.

6. The Judges of the Chief Court shall have rank and precedence according to the seniority of their appointments as such Judges:

Provided that a Judge permanently appointed shall be deemed senior to an officiating Judge.

Certain powers to be exercised *ex officio*.

7. Every person appointed by the Local Government to be or to act as a Commissioner, Deputy Commissioner, Assistant Commissioner or Tahsíldár shall, in the division, district or tahsíl to which he may from time to time be posted, have the powers of a Court of a Commissioner, a Deputy Commissioner, an Assistant Commissioner with ordinary powers, or a Tahsíldár with ordinary powers, as the case may be.

Assistant Commissioner or Tahsíldár may be invested with higher powers.

8. The Local Government may from time to time confer upon any Assistant Commissioner the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or upon any Tahsíldár the powers of a Tahsíldár with special powers, and may withdraw any powers so conferred.

Any Assistant Commissioner or Tahsíldár invested with powers under this section may exercise such powers in any district or tahsíl, as the case may be, to which he may from time to time be posted.

Any person may be invested with certain powers.

9. The Local Government may from time to time confer upon any person all or any of the powers of a Court of any of the seven grades last mentioned in section four, and may withdraw any powers so conferred.

Exercise of such powers by benches.

10. The Local Government may direct that any three persons invested with powers of the same description under section nine, shall exercise such powers sitting together as a bench and not otherwise.

When such persons sit together as a bench, the decision of the majority of them shall be deemed to be the decision of the bench.

Persons and benches exercising such powers to be deemed Courts of corresponding grades.

11. Except for the purposes of exercising control over any other Court, any person or any bench exercising the powers of a Court of any grade under section nine or section ten shall be deemed to be a Court of such grade for all the purposes of this Act.

Such powers where and in what cases to be exercised.

12. Any person or bench invested under section eight, nine or ten with the powers of a Court of any grade shall exercise such powers and discharge the functions of such Court within such local limits, and in such classes of cases, as the Local Government may from time to time direct.

Power to alter local limits of jurisdiction.

13. The Local Government may from time to time, by notification in the official Gazette, fix the local limits of the jurisdiction of any Court of any of the seven grades last mentioned in section four.

CHAPTER III.

OF THE JURISDICTION AND POWERS OF THE CHIEF COURT.

Civil appeals from subordinate Courts.

14. The Chief Court shall be deemed, for the purposes of all enactments for the time being in force, to be the highest Civil Court of appeal in the territories to which this Act extends.

Criminal, appellate and revisional jurisdiction.

Power to try European British subjects.

15. The Chief Court shall be the highest Court of criminal appeal or revision in the said territories, and shall have power, as a Court of original jurisdiction, to try European British subjects committed to it for trial.

Power to withdraw and try or to transfer suits.

16. The Chief Court may, either of its own motion or on the application of any of the parties, after giving notice to the parties and hearing such of them as desire to be heard, withdraw any suit or other civil proceeding instituted in any Court under its superintendence or control, and try or dispose of such suit or proceeding itself, or transfer the same for trial or disposal to any other Court under its superintendence or control and competent to try or dispose of such suit or proceeding in respect of its nature and the amount or value of its subject-matter.

Appeals from original jurisdiction of Chief Court.

17. Except as otherwise provided by any law for the time being in force, an appeal shall lie from any decree or order passed or made by the Chief Court—

(*a*) in exercise of the original jurisdiction conferred by section sixteen; or

(*b*) in exercise of any other original jurisdiction of a civil nature to which the Chief Court may by rule extend this section:

Provided that such appeal shall lie only in the cases and in manner following (that is to say):—

(*c*) when such decree or order is made by a single Judge, an appeal shall lie, either to a bench consisting of two other Judges, or to the full bench, as the Court may, by general rule or special order from time to time, direct;

(*d*) when such decree or order is made by a bench of Judges not being the full bench, and such Judges differ in opinion, the appeal shall lie from such decree or order to the full bench.

Limitation of such appeals.

18. In the Indian Limitation Act, 1877, Schedule II, Nos. 151 and 162, after the words "Bombay" the following words shall be inserted (namely): "or the Chief Court of the Panjáb."

Delegation of powers to its members.

19. Except as herein or by any other enactment for the time being in force otherwise provided, the Chief Court may make rules to provide in such manner as it thinks fit for the exercise by one or more of its Judges of any powers conferred on it by this Act, or by any other enactment for the time being in force:

Proviso.

Provided that no decree, order, sentence or decision of any Court shall be reversed by any Judge of the Chief Court sitting alone.

Rule of decision when Judges differ.

20. When there is a difference of opinion among the Judges composing any bench of the Chief Court on any question arising before such Judges in the exercise by them of any powers conferred on such Court by this Act, or by any other enactment for the time being in force, such question shall, except as otherwise provided by any enactment for the time being in force, be decided as follows, that is to say:—

If the number of such Judges concurring in one opinion upon such question is larger than the number holding any other opinion upon such question, the decision shall be in accordance with the opinion of such larger number.

If the numbers of such Judges holding two or more opinions on such question are equal, the following rules shall be observed, that is to say:—

(a) if such bench is the full bench, or is exercising any original jurisdiction to which section seventeen applies or is extended, the decision upon such question shall be in accordance with such one of these opinions as is held by the Judge who has precedence under section six;

(b) in other cases the bench before which such question has arisen shall refer the same to the full bench, and the full bench shall decide the same in accordance with the rules hereinbefore contained, and the case in which such question has arisen shall be disposed of by the bench referring such question in accordance with the decision of the full bench thereon.

Power to refer question to full bench.

21. Any single Judge of the Chief Court or any bench of Judges of such Court (not being the full bench) exercising any powers conferred on the Chief Court by this Act or by any other enactment for the time being in force, may refer for the decision of the full bench any question of law or custom having the force of law, or the construction of any document, or the admissibility of any evidence arising before such Judge or bench of Judges.

Any Judge or bench making a reference on any question in any case under this section, shall dispose of such case in accordance with the decision of the full bench on such question.

Power to appoint ministerial officers.

22. The Chief Court may from time to time appoint a Registrar and Deputy Registrar and such other ministerial officers as may be necessary for the administration of justice by such Court and for the exercise and performance of the powers and duties conferred and imposed on it by this Act.

The appointment of the Registrar shall be subject to the sanction of the Local Government.

Powers and duties of such officers.

23. The officers so appointed shall exercise such powers and discharge such duties of a ministerial nature as the Chief Court may from time to time direct.

Suspension and dismissal of such officers.

24. Any such officer may be suspended or dismissed from his office by order of the Chief Court: Provided that neither the Registrar nor the Deputy Registrar shall be dismissed without the previous sanction of the Local Government.

Superintendence and control of subordinate Courts.

25. The general superintendence and control over all Courts of the seven grades last mentioned in section four and over all Courts of Small Causes shall be vested in, and such Courts shall be subordinate to, the Chief Court.

Power to make rules as to petition-writers.

26. The Chief Court may from time to time make rules—

(a) declaring what persons shall be permitted to practise as petition-writers in the Courts of the Panjáb;

(b) regulating the conduct of persons so practising.

Whoever breaks any rule made under this section and having the force of law shall be liable, on conviction before a Magistrate, to a fine which may extend to fifty rupees.

Power to make rules as to other matters.

27. The Chief Court may from time to time—

(a) make rules consistent with this Act conferring and imposing on the ministerial officers of the Courts subject to its superintendence, such powers and duties of a ministerial nature as it thinks fit, and regulating the mode in which powers and duties so conferred and imposed shall be exercised and performed;

(b) make rules consistent with this Act to determine in what cases pleaders practising in such Courts shall be permitted to address such Courts in English;

(c) prescribe forms of seals to be used by such Courts;

(d) prescribe forms for such books, entries, statistics and accounts as it thinks necessary should be kept, made or compiled in such Courts or submitted to any authority;

(e) make rules consistent with this Act, providing for the inspection of such Courts and the supervision of the working thereof;

(f) make such rules consistent with this Act, institute such inquiries and submit such recommendations to the Local Government as it may think fit, with a view to promoting the efficiency of the judicial and ministerial officers of such Courts and maintaining proper discipline among such officers.

Registers, books, accounts and statements to be kept and furnished by Chief Court.

28. The Chief Court shall keep such registers, books and accounts as may be necessary for the transaction of the business of the Court, and shall submit to the Local Government such of the same registers, books and accounts and statements of the work done in the Court as may from time to time be required by the said Government.

The Chief Court shall also comply with such requisitions as may from time to time be made by the Governor General in Council or by the Local Government for certified copies of, or extracts from, the records of the Court.

Chief Court to be deemed a High Court within Act X of 1877, sections 633 and 637.

29. The Chief Court shall be deemed to be a High Court within the meaning of the Code of Civil Procedure, sections 633 and 637.

CHAPTER IV.

OF THE JURISDICTION AND POWERS OF THE SUBORDINATE CIVIL COURTS.

Controlling powers of Commissioners and Deputy Commissioners.

30. Subject to the general superintendence and control of the Chief Court,—

every Commissioner shall control (*a*) the Courts of all Deputy Commissioners, (*b*) the Courts of all persons invested under section nine with the powers of a Commissioner within his division, and (*c*) the Courts controlled by the Deputy Commissioners within his division, and

subject to the control of the Commissioner, every Deputy Commissioner shall control (*a*) all Courts of the five grades last mentioned in section four and all Courts of Small Causes, and (*b*) all Courts of persons invested under section nine with the powers of a Deputy Commissioner within his district.

Principal Court of original jurisdiction.

31. Except as otherwise provided by any enactment for the time being in force, the Court of the Deputy Commissioner of a district shall be deemed to be the District Court or principal Civil Court of original jurisdiction in such district.

32. Except as otherwise provided by any enactment for the time being in force,—

No pecuniary limits to jurisdiction of Deputy Commissioner.

(*a*) the Court of the Deputy Commissioner shall have jurisdiction for the adjudication of original civil suits without limit as regards the amount or value of the subject-matter of such suits, and

Pecuniary limits of jurisdiction of other Courts.

(*b*) each of the Courts mentioned in the first column of the subjoined table shall have jurisdiction for the adjudication of such suits when such amount or value does not exceed the limit prescribed for such Court in the second column of the said table :—

Court.	Limit of jurisdiction.
	Rs.
(*a*) The Court of the Assistant Commissioner with full powers ...	10,000
(*b*) The Court of the Assistant Commissioner with special powers ...	500
(*c*) The Court of the Assistant Commissioner with ordinary powers ...	100
(*d*) The Court of the Tahsildár with special powers	300
(*e*) The Court of the Tahsildár with ordinary powers	50

Powers of Courts of Commissioner and Deputy Commissioner.

33. Any Commissioner or Deputy Commissioner may exercise, as regards the Courts under his control, the same powers of withdrawal, trial, disposal and transfer as are conferred by section sixteen on the Chief Court.

The Court trying any suit withdrawn under this section from a Court of Small Causes shall, for the purposes of such suit, be deemed to be a Court of Small Causes.

The Local Government may, from time to time, confer on any Assistant Commissioner the powers of a Deputy Commissioner under this section, and withdraw the same.

Power to distribute business.

34. Notwithstanding anything contained in the Code of Civil Procedure, every Commissioner and Deputy Commissioner may by written order direct that any civil business cognizable by his Court and the Courts under his control (including the execution of decrees) shall be distributed among such Courts in such manner as he thinks fit:

Provided that no direction issued under this section shall empower any Court to exercise any jurisdiction in any suit of which the amount or value of the subject-matter exceeds its proper jurisdiction:

Provided also that no such direction shall be inconsistent with any direction or notification issued by the Local Government under section twelve or thirteen.

Ministerial officers of subordinate Courts.

35. The ministerial officers of the Courts of the Commissioners, Deputy Commissioners and Courts of Small Causes shall be appointed, and may be suspended and dismissed, by the Judges of those Courts respectively, whose orders in such matters shall, in the case of a Commissioner, be final, and, in the case of a Deputy Commissioner and the Judge of a Court of Small Causes, be subject to the general control of the Commissioner.

The ministerial officers of all Courts controlled by a Deputy Commissioner other than a Court of Small Causes shall be appointed, and may be suspended and dismissed, by the Deputy Commissioner, but subject to the general control of the Commissioner.

Every appointment under this section shall be made subject to such rules as the Local Government from time to time prescribes in this behalf.

The present ministerial officers of the Courts subordinate to the Chief Court shall be deemed to have been appointed under this section.

Power to fine ministerial officers.

36. The Judge or presiding officer of every Court under the control of a Deputy Commissioner may fine in an amount not exceeding one month's salary any of the ministerial officers of such Court who is guilty of misconduct or neglect in the performance of the duties of his office.

The Deputy Commissioner, subject to the general control of the Commissioner, may on appeal or otherwise reverse or modify any such order made

by any such Judge or officer other than a Judge of a Court of Small Causes; and may of his own motion fine up to the amount of one month's salary any ministerial officer of any Court under his control other than a Court of Small Causes.

Any Commissioner or Deputy Commissioner and the Judge of any Court of Small Causes may fine any ministerial officer of his Court in an amount not exceeding one month's salary.

CHAPTER V.

OF APPELLATE JURISDICTION.

First appeals.

37. When by any law for the time being in force an appeal is allowed from any decree or order passed or made by a Civil Court of original jurisdiction, and no provision applicable to the territories to which this Act extends is made by such law for determining the Court to which such appeal shall lie, such appeal shall lie as follows, that is to say :—

(a) when such decree or order is passed or made by the Court of a Tahsíldár or of an Assistant Commissioner with special or ordinary powers—to the Court of the Deputy Commissioner;

(b) when such decree or order is passed or made by the Court of an Assistant Commissioner with full powers or of a Deputy Commissioner—to the Court of the Commissioner;

(c) when such decree or order is passed or made by the Court of a Commissioner—to the Chief Court.

When Commissioner and Chief Court may receive further appeal.

38. When the decision of the Court of a Deputy Commissioner or Commissioner passed in appeal under section thirty-seven reverses or modifies the decree or order of the Court of original jurisdiction, and is not declared by any law for the time being in force to be final, the Court of the Commissioner, when such decision has been passed by the Court of a Deputy Commissioner, and the Chief Court, when such decision has been passed by the Court of a Commissioner, may receive a further appeal, if, on a perusal of the grounds of appeal and of copies of the judgments of the lower Courts, it is of opinion that a further consideration of the case is requisite for the ends of justice.

Modification of Code of Civil Procedure, sections 584, 586.

39. The following clause shall be added to the Code of Civil Procedure, section 584:—

"(d) the existence or non-existence, validity or invalidity, of a custom alleged to have the force of law."

The words "second appeal" in section 585 of the same Code shall be deemed to include an appeal against the order of the Court of a Commissioner passed under section thirty-eight of this Act.

In modification of the same Code, section 586, a further appeal may be received under section thirty-eight of this Act in any suit of the nature cognizable in Courts of Small Causes when the amount or value of the subject-matter of the original suit is less than five hundred rupees: Provided that no such appeal shall lie when such amount or value does not exceed the sum of fifty rupees.

Period of limitation.

40. The period of limitation for an appeal under section thirty-seven, thirty-eight or thirty-nine shall run from the date of the decree, order or decision appealed against, and shall be as follows, that is to say :—

(a) when such appeal lies to the Court of a Deputy Commissioner or Commissioner—sixty days;

(b) when such appeal lies to the Chief Court—ninety days.

In computing such periods of sixty and ninety days, and in all respects not herein specified, the limitation of such appeals shall be governed by the provisions of the Indian Limitation Act, 1877.

Power to withdraw and try or to transfer appeal.

41. Any Civil Court may, either of its own motion or on the application of any of the parties, after giving notice to the parties and hearing such of them as desire to be heard, withdraw any civil appeal pending in any Court under its superintendence or control, and try such appeal itself or transfer the same for trial to any other Court under its superintendence or control and of a grade equal or superior to that of the Court from which such appeal is withdrawn.

CHAPTER VI.

OF ADVOCATES AND PLEADERS.

Who may plead, &c., in the Courts.

42. Notwithstanding anything contained in the Pleaders, Mukhtárs and Revenue Agents Act, 1865, sections 45 and 46, no person shall appear, plead or act on behalf of another in any Civil Court unless with the permission of the Chief Court.

Power to make rules regarding pleaders.

43. The Chief Court may from time to time make rules to regulate applications for permission to appear, plead or act in all or any of the Courts under its control, and the form in which such permission shall be granted.

Power to withdraw or suspend permission to appear, &c., in Courts.

44. The Chief Court may at any time, for sufficient reason, withdraw any permission granted under this chapter, or suspend the operation of the same.

Power to fix pleaders' fees as between parties.

45. The Chief Court may from time to time by general order in writing fix and regulate the fees which shall be payable upon all proceedings in such Court by any party in respect of the fees of his adversary's pleader.

CHAPTER VII.

MISCELLANEOUS.

Judges not to try certain suits and appeals.

46. Except with the consent of the parties, no Judge of any Court shall try any suit or appeal to or in which he is a party or personally interested, or any appeal against a decree or order passed by himself; or shall adjudicate upon any proceeding connected with, or arising out of, such suit or appeal.

When any such suit, appeal or proceeding comes before him he shall forthwith transmit the record of the case to the Chief Court with a report of the circumstances attending the reference. The Chief Court shall thereupon dispose of the case in the manner prescribed by the Code of Civil Procedure, section 25.

Rules when to have force of law.

47. All rules made and forms prescribed under section twenty-six and section twenty-seven, clauses (*a*), (*b*), (*d*) and (*e*), shall be submitted for sanction to the Local Government, and, on receiving such sanction, shall be published in the official Gazette, and shall thereupon have the force of law.

Local Government may transfer power conferred by section 25, to a single Judge.

48. The Local Government may from time to time, with the previous sanction of the Governor General in Council, by notification in the official Gazette, appoint a single Judge of the Chief Court to exercise the power of superintendence conferred on such Court by section twenty-five, and may cancel such notification.

While such notification continues in force, such power shall be exercised by the Judge appointed thereby and not otherwise.

Power to invest settlement officers with powers of Civil Courts in certain cases.

49. The Local Government may from time to time, by notification in the official Gazette, declare that a settlement of land-revenue is in progress in any local area, and invest any officer making or controlling such settlement with all or any of the powers of any Court constituted under this Act for the purpose of trying all or any specified class of suits and appeals relating to land, or the rent, revenue or produce of such land, arising in such local area.

The publication of any notification under this section shall be conclusive evidence that a settlement of land-revenue is in progress in the local area to which the notification refers.

The Local Government may cancel any such notification.

While such notification continues in force, such powers shall be exercised by the officers so invested and not otherwise.

Provided that the Local Government may, by order published in the official Gazette, direct that any jurisdiction with which any officer may have been invested by such notification shall be exercised solely by the Civil Court by which such jurisdiction would have been exercised if such notification had not been published:

Provided also that any cases pending before any officer under such notification when it is cancelled may, notwithstanding such cancellation, be disposed of by him as if it continued in force, unless the Local Government directs (as it is hereby empowered to do) that such cases shall be transferred for disposal to the Court by which they would have been disposed of if such notification had not been published.

Explanation.—In this section "land" means land assessed to the land-revenue or whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned, and all land the property of Government not within the site of any town or village.

Power to alter subordination of Courts for purposes of section 49.

50. For the purposes of section forty-nine the Local Government may, notwithstanding anything herein contained, from time to time direct that any of the Courts hereinbefore mentioned (except the Chief Court) shall, in respect of any specified class of cases, be subordinate to, or subject to the control or superintendence of, any authority other than those herein specified.

SCHEDULE.

(*See section* 2.)

ACTS REPEALED.

Number and year of Act.	Title.
XIX of 1865 ...	An Act to define the jurisdiction of the Courts of Judicature of the Panjáb and its Dependencies.
IV of 1866 ...	An Act to amend the constitution of the Chief Court of Judicature in the Panjáb and its Dependencies.
XXVII of 1867 ...	An Act to empower Deputy Commissioners in the Central Provinces, the Panjáb, Oudh and the Jhánsí Division to distribute the business in subordinate Courts.
III of 1868 ...	An Act to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsíldár.
IX of 1873 ...	An Act to prolong the law relating to Appeals and Reviews of Judgment in the Panjáb.
V of 1874 ...	An Act to invest the Assistant Commissioner in charge of the Kullu subdivision of the Kángra District with certain appellate powers.
XIX of 1875 ...	An Act to provide an appeal from certain decrees of the Chief Court of the Panjáb, and for other purposes.

A. PHILLIPS,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, OCTOBER 27, 1877. { Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877 :—

No. 16 OF 1877.

THE STAMP BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Extent of Act.
   Commencement of Act.
2. Repeal of enactments.
3. Interpretation-clause.
4. Rule of construction.

CHAPTER II.

STAMP-DUTIES AND COURT-FEES CHARGEABLE UNDER THIS ACT.

5. All duties to be paid according to the regulations of this Act.
6. Schedules to be read as part of Act.
7. Use of appropriated stamps.

CHAPTER III.

STAMP-DUTIES ON INSTRUMENTS.

SECTIONS.

8. Scheduled duties chargeable.
9. Instruments executed in British India.
   Instruments executed out of British India.
10. How instruments are to be written and stamped.
11. Stock and marketable securities to be valued.
12. Effect of statement of value.
13. Denoting stamp.
14. Use of adhesive stamps.
15. Duties by whom payable.
16. Bills of exchange chargeable with duty.
17. Stamping bills drawn out of British India.
18. Power of banker in case of bills, notes and cheques received by him unstamped.
    Saving of liability for issuing bill, &c., unstamped.
19. Foreign bill unstamped or with stamp uncancelled.
20. Instruments reserving interest.
21. Consideration expressed in certain foreign currencies.
22. Valuation of money in other foreign or colonial currency for levy of duty.
23. Optional stamps where value of subject-matter is indeterminate.
24. Amount on which duty leviable in case of bond, &c., for payment of annuity.
25. Amount on which duty leviable where consideration is an annuity.

SECTIONS.

26. Amount on which duty leviable in case of lease where no term is expressed.
27. Several instruments used in single transaction.
28. Instruments coming within two or more of the definitions in section 3.
Instruments conveying several subject-matters.
29. Consideration to be stated.
Mortgage-money to be deemed purchase-money.

CHAPTER IV.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

30. Instruments produced in Court to be examined.
31. Instruments not duly stamped inadmissible in evidence.
32. Admission in criminal cases of documents for which proper fee has not been paid.
33. Procedure as to instruments impounded under section 30, and not received in evidence.
34. Impounding unstamped instruments in public office.
35. Powers of Collector as to unstamped or insufficiently stamped instruments other than bills and notes.
Certificate.
36. Endorsement of instruments on which duty has been paid under section 31 or 35.
37. Right of person paying duty under section 31 or 35 when he is not bound to provide stamp.
38. Instruments chargeable with one anna duty.
39. Non-liability for loss of instruments sent under section 18, 33 or 34.
40. Procedure where receipts are required.
41. Stamping unstamped receipts.
42. Cancellation of adhesive stamps.

CHAPTER V.

ADJUDICATION OF DOUBTS AS TO STAMPS.

43. Adjudication of doubt as to proper stamp.
44. Payments under section 43 how made.

CHAPTER VI.

REFERENCE AND REVISION.

45. Reference to High Court.
46. Procedure where Collector entertains doubt as to duty chargeable.
47. Procedure where Court entertains doubt as to duty on instrument.
48. Revision of certificates and orders.

CHAPTER VII.

FEES IN THE CHARTERED HIGH COURTS.

49. Levy of fees in High Courts on their original sides.

SECTIONS.

50. Fees on documents filed, &c., in High Courts in their extraordinary jurisdiction.
In their appellate jurisdiction.
As Courts of reference and revision.
51. Procedure in case of difference as to necessity or amount of fee.
52. Saving of fees to certain officers of High Court.

CHAPTER VIII.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

53. Fees on documents filed, &c., in Mufassal Courts or in public offices.
54. Power to stamp document inadvertently received.
55. Amended document.
56. Computation of fees payable in certain suits.
i—for money:
ii—for maintenance and annuities:
iii—for other moveable property having a market-value:
iv—for moveable property of no market-value:
to enforce a right to share in joint family property:
for a declaratory decree:
for an injunction:
for easements:
for accounts:
v—for possession of lands, houses and gardens:
Proviso as to Bombay Presidency:
for houses and gardens:
vi—to enforce a right of pre-emption:
vii—for interest of assignee of land-revenue
viii—to set aside an attachment:
ix—to redeem:
to foreclose:
x—for specific performance:
xi—between landlord and tenant.
57. Fees in certain suits by Government ryots in Madras.
58. Fee on memorandum of appeal against order relating to compensation.
59. Power to ascertain nett profits or market-value.
60. Procedure where nett profits or market-value wrongly estimated.
61. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.
62. Decision of questions as to valuation.
63. Additional fee where respondent takes objection to unappealed part of decree.
64. Suit comprising more than one subject.
65. Cancellation of stamps.
66. Written examinations of complainants.
67. Repayment of fees paid on applications to criminal Courts.

CHAPTER IX.

PROBATES, LETTERS OF ADMINISTRATION, AND CERTIFICATES OF ADMINISTRATION.

SECTIONS.

68. Relief where too high a court-fee has been paid on probate or letters of administration.
69. Relief where debts due from a deceased person have been paid out of his estate.
70. Relief in case of several grants.
71. Probates declared valid as to trust property though not covered by court-fee.
72. Provision for case where too low a court-fee has been paid on probates, &c.
73. Administrator to give proper security before letters stamped under section 79.
74. Executors, &c., not paying full court-fee on probates, &c., within six months after discovery of underpayment.
75. Collector to deliver or pay stamp or amount directed by Court.
76. This chapter applied to certificates under Acts XL of 1858, XXVII of 1860 and XX of 1864.

CHAPTER X.

REFUNDS.

77. Allowance for spoiled stamps.
78. Allowance for misused stamps.
79. Allowance how to be made.
80. Repurchase of stamps not wanted.
81. Refund of fee paid on memorandum of appeal.
82. Refund of fee on application for review of judgment.
83. Refund where Court reverses or modifies its former decision on ground of mistake.
84. Refund where plaint rejected for merely technical defect.
85. Remission of additional duty levied under section 31.

CHAPTER XI.

CRIMINAL PENALTIES.

86. Penalty for executing instrument on paper not duly stamped.
87. Penalty for presenting, &c., unstamped foreign bills or notes.
88. Refusal to give receipt.
89. Penalty for failure to cancel such stamps.
90. Penalty for not drawing full number of bills or marine policies purporting to be in sets.
91. Penalty for not stating consideration.
92. Penalty on attorneys, &c., not inserting true consideration.
93. Fraudulent removal, sale, &c., of adhesive stamps.
94. Penalty for stamp-vendor disobeying rules.
95. Reward to informers.
96. Institution and conduct of prosecution.
97. Magistrates having jurisdiction.

CHAPTER XII.

MISCELLANEOUS.

SECTIONS.

98. Employment of single impressed stamp.
99. Employment of several stamped papers.
100. Power to reduce or remit rates of stamp-duty.
101. Power to make subsidiary rules. Approval and publication of rules.

SCHEDULES.

I. AD VALOREM STAMP-DUTIES.
II. FIXED STAMP-DUTIES.
III. EXEMPTIONS FROM STAMP-DUTY.
IV. AD VALOREM COURT-FEES.
V. FIXED FEES.
VI. EXEMPTIONS FROM COURT-FEES.
VII. ACTS REPEALED.

A Bill to consolidate and amend the law relating to Stamps and Court-fees.

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Stamp Act, 1878."

Extent of Act.

It extends to the whole of British India;

Commencement of Act.

And it shall come into force on the *first* day of July 1878.

Repeal of enactments.

2. On and after that day, the Acts specified in the seventh schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules framed under any such Act and then in force shall, so far as they are consistent with this Act, be deemed to have been made hereunder. And all exemptions granted under any such Act and then in force shall be deemed to have been granted under this Act. And all references made to the General Stamp Act, 1869, or to the Court-Fees Act, 1870, shall be deemed to be made to this Act.

Interpretation-clause.

3. In this Act, unless there is something repugnant in the subject or context,—

"Affidavit."

(1.) "Affidavit" means a declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath:

"Award."

(2.) "Award" means any decision in writing by an arbitrator or umpire:

"Banker."

(3.) "Banker" includes any person acting as a banker:

(4.) "Bill of exchange" includes a hundí and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money:

"Bill of exchange."

(5.) "Bill of lading" means any instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver them at a place and to a person therein mentioned or indicated. It includes a cargo receipt:

"Bill of lading."

(6.) "Bond" means any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be:

"Bond."

(7.) "Bottomry-bond" means any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage:

"Bottomry-bond."

(8.) "Charter-party" means any instrument (except an agreement for the hire of a tug-steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer:

"Charter-party."

(9.) "Cheque" means any instrument whereby a bank or banker is ordered to pay on demand a specified sum of money:

"Cheque."

(10.) "Chief Controlling Revenue Authority" means in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue: in the Presidency of Bombay, a Revenue Commissioner: in the Panjáb, the Financial Commissioner; and elsewhere the Local Government.

"Chief Controlling Revenue Authority."

(11.) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras or Bombay, and without those limits, the Collector of a District, and includes a Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District:

"Collector."

(12.) "Composition-deed" means any instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors:

"Composition-deed."

(13.) "Conveyance" means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of reconveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange or partition-deed, where no money is paid for equality of exchange or partition), by which property is conveyed *inter vivos*. It includes a certificate under the Code of Civil Procedure, section 316, and a sale-certificate granted by a Collector:

"Conveyance"

(14.) "Counterpart" means the duplicate of a conveyance, settlement, mortgage-deed or lease, such duplicate not being executed by the grantor, settlor, mortgagor or lessor, but by some other party to the instrument: it includes a *kabúliyat* in cases where a lease has been granted:

"Counterpart."

(15.) "Delivery-order" means any document or writing entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods, wares or merchandise of the value of twenty rupees or upwards, lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such document or writing being signed by or on behalf of the owner of such goods, wares or merchandise, upon the sale or transfer of the property therein:

"Delivery-order."

(16.) "Dock-warrant" means any instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be:

"Dock-warrant."

(17.) "Instrument duly stamped" means an instrument chargeable with stamp-duty or a court-fee according to the law in force in British India at the date of its execution and stamped in accordance with such law:

"Instrument duly stamped."

(18.) "Impressed" includes printed and lithographed:

"Impressed."

(19.) "Instrument" includes every written document:

"Instrument."

(20.) "Instrument of apprenticeship" includes every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship to attornies:

"Instrument of apprenticeship."

(21.) "Instrument of divorce" includes every document by which any person purports to effect the dissolution of his marriage.

"Instrument of divorce."

(22.) "Interest" means simple interest:

"Interest."

(23.) "Lease" means any instrument (not being a counterpart) by which one person lets or agrees to let, or takes or agrees to take, property to or from another:

"Lease."

(24.) "Letter of credit" means any instrument by which one person requests another to give credit to the person in whose favour it is drawn:

"Letter of credit."

(25.) "Letter of license" includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion:

"Letter of license."

(26.) "Mortgage-deed" means any instrument evidencing a pledge of immoveable property for securing the payment of money:

"Mortgage-deed."

(27.) "Negotiable instrument" includes bills of exchange, promissory notes and cheques:

"Negotiable instrument."

(28.) "Notarial act" means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a consul, attorney, judge, magistrate, or other person acting as a Notary Public:

"Notarial act."

(29.) "Paper" includes vellum, parchment or any other material on which an instrument may be written:

"Paper."

(30.) "Partition-deed" means any instrument whereby persons interested in property, jointly or in common, or as co-parceners, or as members of an undivided family, divide or agree to divide such property in severalty, and includes a *batwárá*:

"Partition-deed."

(31.) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event: it includes a policy on life:

"Policy of insurance."

(32.) "Power-of-attorney" means any instrument (except a proxy) empowering a person to act in the stead of the person executing it:

"Power-of-attorney."

(33.) "Promissory note" means any instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight:

"Promissory note."

(34.) "Property" means property being in British India at the time of executing the instrument in which it is comprised:

"Property."

(35.) "Protest" means a declaration in writing made by a Notary Public, or other person authorized to act as such, attesting the dishonour of a bill of exchange or promissory note:

"Protest."

(36.) "Protest of the Master of a ship" means a declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses, or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship:

"Protest of the Master of a ship."

(37.) "Proxy" means an instrument whereby a person authorizes another to vote for him at a meeting:

"Proxy."

(38.) "Receipt" means any note, memorandum, writing or advertisement whatsoever, whereby any money or goods, the amount or value of which exceeds ten rupees, or any bill of exchange or promissory note or cheque for money exceeding ten rupees, is acknowledged or expressed to have been received or deposited as paid in satisfaction of a debt, or whereby any debt or demand or any part of a debt or demand exceeding ten rupees is acknowledged to have been settled, satisfied or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person:

"Receipt."

(39.) "Release" means any instrument whereby a person renounces a claim upon another person or against any specified property:

"Release."

(40.) "Respondentia-bond" means an instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination:

"Respondentia-bond."

(41.) "Settlement" means any instrument (other than a will) whereby the destination or devolution of moveable or immoveable property is settled or agreed to be settled: it includes a deed of dower and an assurance for religious or charitable purposes:

"Settlement."

(42.) "Schedule" and "schedules" respectively mean a schedule and schedules to this Act annexed:

"Schedule."

(43.) "Stamp" means as well a stamp impressed by means of a die as an adhesive stamp used under this Act:

"Stamp."

(44.) "Stamp law" used in reference to any instrument means the law relating to stamps in force in British India at the time of its execution: and

"Stamp law."

(45.) "Written" and "writing" includes every mode in which words or figures can be expressed upon paper.

4. The rule of the English common-law that statutes imposing charges on the subject are to be strictly construed has no application to this Act. But its provisions are to be construed so as to give effect to the will of the legislature.

Rule of construction.

CHAPTER II.

STAMP-DUTIES AND COURT-FEES CHARGEABLE UNDER THIS ACT.

5. All stamp-duties and court-fees which may from time to time be chargeable by law in respect of any instruments are to be paid and denoted by means of stamps according to the regulations herein contained, or made under the powers hereinafter conferred.

All duties to be paid according to the regulations of this Act.

6. The schedules and everything therein contained, are to be read and construed as part of this Act.

Schedules to be read as part of Act.

7. A stamp which, by any words on the face of it, or by any rule made under the power hereinafter conferred, is appropriated to any particular description of instrument, is not to be used, or, if used, is not to be available, for an instrument of any other description.

Use of appropriated stamp.

An instrument falling under the particular description to which any stamp is so appropriated

as aforesaid is not to be deemed duly stamped, unless it is stamped with the stamp so appropriated.

CHAPTER III.

STAMP-DUTIES ON INSTRUMENTS.

Scheduled duties chargeable.

8. Subject to the exemptions contained in schedule three and in any other law for the time being in force, for every instrument mentioned in the first and second schedules, and executed in British India on or after the first day of March 1878,

or executed out of British India on or after that day, but relating to, or empowering any person to deal with, any property within British India at the time of execution,

there shall be payable to the Government of India, as stamp-duty, the amount indicated in the said first or second schedule to be the proper duty for such instrument.

Instruments executed in British India.

9. Instruments executed in British India shall be stamped at the time of execution.

Instruments executed out of British India.

Instruments executed out of British India and relating to, or empowering any person to deal with, property within British India at the time of execution shall be stamped within one month after their arrival in British India; and where any such instrument requires to be stamped with an impressed stamp it shall be taken for that purpose to the Collector, who shall on payment of the proper duty stamp the same in the manner directed by the rules under this Act and certify thereon that such duty has been paid.

How instruments are to be written and stamped.

10. Every instrument written upon stamped paper is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped, that the stamp may appear on the face of the instrument.

Not more than one instrument shall be written upon the same piece of stamped paper.

Stock and marketable securities to be valued.

11. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

Effect of statement of value.

12. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it is, so far as regards the subject-matter of such statement, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

Denoting stamp.

13. Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made to the Collector for that purpose, and on production of both the instruments, be denoted in such manner as he thinks fit upon such first-mentioned instrument.

Use of adhesive stamps.

14. The following instruments may (subject to the provisions hereinafter contained) be stamped with adhesive stamps :—

(*a*) instruments chargeable under the second schedule with the duty of one anna;

(*b*) bills of exchange and promissory notes drawn or made out of British India;

(*c*) transfers by endorsement of shares of public companies and associations.

Duties by whom payable.

15. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(*a*) in the case of any instrument mentioned in the first schedule (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract) by the person drawing, making or executing such instrument:

(*b*) in the case of a policy of insurance—by the insured:

(*c*) in the case of a settlement—by the settlor:

(*d*) in the case of a conveyance, mortgage-deed or lease—by the grantee, mortgagor or lessee:

(*e*) in the case of a counterpart of a lease—by the lessor:

(*f*) in the case of a partition-deed—by the parties thereto in proportion to their respective shares in the property comprised therein:

(*g*) in the case of an exchange where money is paid for equality of exchange—by the person paying such money; and

(*h*) in the case of an exchange where no such money is paid—by the parties in equal shares.

In the case of an instrument of gift the expense of providing the proper stamp shall be borne by the donor.

Bills of exchange chargeable with duty.

16. The duty imposed by this Act on bills of exchange shall be chargeable

(*a*) on all bills drawn and payable in British India,

(*b*) on all bills drawn in, but payable out of, British India, and

(*c*) on all bills drawn out of, but accepted or paid, or endorsed, transferred, or otherwise negotiated within, British India.

Stamping bills drawn out of British India.

17. The holder of any bill of exchange or promissory note drawn or made out of British India and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps required by this Act.

Power of banker in case of bills, notes and cheques received by him unstamped.

18. When any bill of exchange, cheque or promissory note chargeable hereunder with the duty of one anna comes unstamped to the hands of a banker, he may affix thereto the necessary adhesive stamp, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

Saving of liability for issuing bill, &c., unstamped.

Such bill, note or cheque shall, so far as relates to the duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note or cheque unstamped.

Foreign bill unstamped or with stamp uncancelled.

19. Subject to the provisions contained in section 18, no person taking a bill of exchange or promissory note drawn or made out of British India and requiring a stamp under this Act, either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose, unless at the time when he so takes it, the proper stamp is affixed thereto and cancelled in manner directed by this Act.

Instruments reserving interest.

20. When interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Consideration expressed in certain foreign currencies.

21. When the consideration set forth in, or the amount secured by, any instrument chargeable under this Act is expressed in pounds sterling, pounds currency, francs or dollars, such consideration or amount shall, for the purposes of this Act, be estimated according to the following scale :—

One pound sterling or pound currency is equivalent to ten rupees :

One hundred francs are equivalent to forty rupees :

One Mexican or China dollar is equivalent to two rupees four annas :

One Mauritius dollar is equivalent to two rupees.

Valuation of money in other foreign or colonial currency for levy of duty.

22. Where an instrument is chargeable with *ad valorem* duty in respect of any money in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

Optional stamps where value of subject-matter is indeterminate.

23. When the amount or value of the subject-matter of any bond, mortgage-deed, settlement, exchange or gift chargeable under this Act with *ad valorem* duty, and referred to or mentioned in section 15 cannot be ascertained, the proper stamp to be borne by such instrument may be determined by the person bound under that section to bear the expense of providing the stamp :

Provided that, under such instrument, nothing shall be recoverable more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used under such option would have been sufficient.

Amount on which duty leviable in case of bond, &c., for payment of annuity.

24. The whole amount secured for the payment of an annuity, or other sum payable periodically for an indefinite time, by a bond, promissory note, or mortgage-deed shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Amount on which duty leviable where consideration is an annuity.

25. When the consideration for a conveyance is an annuity or other sum payable periodically for an indefinite time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Amount on which duty leviable in case of lease where no term is expressed.

26. In the case of a lease where no term is expressed, the average annual rent payable in respect of the property comprised therein shall, for the purposes of this Act, be deemed to be the average annual rent payable under the lease for the ten years next after it commences.

Several instruments used in single transaction.

27. When more instruments than one are required for the completion of any transaction involving the execution of a mortgage-deed, settlement, conveyance or lease, the proper stamp required by this Act for such mortgage-deed, settlement, conveyance or lease, shall be borne by the principal instrument, whether the several instruments executed in such transaction are executed simultaneously or otherwise, and each of the other instruments shall, for the purposes of this Act, be deemed to be collateral.

The parties may determine for themselves which of such instruments shall, for the purposes of this Act, be deemed to be the principal instrument : Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

Instruments coming within two or more of the definitions in section 3.

28. An instrument so framed as to come within two or more of the definitions in section three shall, when the instruments to which those definitions apply are liable to different rates of duty under this Act, be charged with the highest of such rates :

Instruments conveying several subject-matters.

Provided that, when any one of such instruments purports, for distinct considerations, to convey by way of sale, to lease, to give or to mortgage two or more subject-matters,

or to convey by way of sale, to lease or to give one subject-matter and to mortgage another,

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts or mortgages would be liable under this Act. But where such instrument is stamped with an insufficient stamp, the value of such stamp may be taken into account in computing the aggregate amount so chargeable.

Consideration to be stated.

29. (*a*.)—When any moveable or immoveable property is sold or is leased in consideration of a fine or premium, the full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold or leased is conveyed to, or vested in, the purchaser or lessee or in any other person by his direction.

Mortgage-money to be deemed purchase-money.

(*b*.)—When any property is sold and conveyed subject to any mortgage or bond or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this Act shall be paid,

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

or does not agree to pay the same, or to indemnify the seller against the same.

(*c*.)—When one property is exchanged for another, and no money is paid for equality, the value of either property shall be set forth as aforesaid in the instrument of exchange: but where money is paid for equality, the amount so paid and the value of the property least in value shall be set forth as last aforesaid.

(*d*.)—When property is conveyed by way of gift the value of the property shall be set forth as aforesaid in the instrument of gift.

CHAPTER IV.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

Instruments produced in Court to be examined.

30. Every Judge and head of a public office before whom any instrument chargeable with stamp-duty under this Act is produced, shall by himself or (in the case of the Judge of a High Court or a District Court) by such officer as the Court appoints in this behalf, examine such instrument in order to ascertain whether the proper stamp-duty has been paid in respect thereof.

If such duty has not been paid in respect of such instrument, such Judge, head or officer, as the case may be, shall impound the same.

Instruments not duly stamped inadmissible in evidence.

31. No instrument chargeable under the first or second schedule shall be received in any Court of justice, or by any person having by law or consent of parties authority to receive evidence, as evidence in any civil proceeding, unless such instrument is duly stamped:

Provided that the Court or person having authority to receive evidence may, on the application of the person producing the instrument or his duly authorized agent, and on payment of the duty with which such instrument is chargeable or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with interest on the amount so paid at the rate of *five* per cent. per annum from the date of the instrument,

and on payment of an additional duty of four times the proper stamp-duty or deficient portion thereof,

receive the instrument in evidence.

Admission in criminal cases of documents for which proper fee has not been paid.

32. Whenever the filing or exhibition in a criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 30 or 31 shall be deemed to prohibit such filing or exhibition except in cases under chapter XL of the Code of Criminal Procedure.

Procedure as to instruments impounded under section 30, and not received in evidence.

33. The Judge or person having authority to receive evidence shall send to the Collector—

(*a*) every instrument impounded under section 30, and not received in evidence;

(*b*) an authenticated copy of every instrument so impounded, which has been received in evidence, together with a certificate in writing, stating the amount levied under section 31 in respect of such instrument.

No instrument impounded under section 30, and received in evidence, shall be returned to the person producing it unless and until the Collector informs the Court that its detention is no longer necessary.

Impounding unstamped instruments in public office.

34. When any instrument is produced before any registering officer, or in any public office other than a civil or criminal Court, if it appear to the registering officer or to the head of such public office that the instrument is not duly stamped, he shall impound the instrument, and (unless he himself be the Collector) send it forthwith to the Collector.

Powers of Collector as to unstamped or insufficiently stamped instruments other than bills and notes.

35. The Collector on receiving any instrument which has been sent to him under section 33 or 34, or which has come into his hands otherwise than for the purpose of obtaining an adjudication under section 43, shall determine the duty (if any) with which the instrument is chargeable.

Certificate.

If it appear to him that the instrument is duly stamped, or that it is not chargeable with stamp-duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and he shall thereupon return such instrument to the person by whom it was produced or in whose possession it was found.

If it appears to him that the instrument is not duly stamped, the Collector shall require the person producing it, or in whose possession it has been found, to pay the proper stamp-duty or the amount required to make up the sum together with interest thereon at five per cent. per annum from the date of the instrument, and in case of failure to pay such duty and interest within fifteen days, the Collector may recover the same as if it were an arrear of land-revenue.

The Collector may also prosecute any person who appears to have committed an offence against the stamp law with reference to such instrument, or to any instrument of which an authenticated copy has been sent to him under section 33.

Endorsement of instruments on which duty has been paid under section 31 or 35.

36. When the stamp-duty with which any instrument is chargeable has been paid or recovered under section 31 or section 35, the Judge or the Collector, as the case may be, shall certify by endorsement thereon that the proper stamp-duty has been levied upon it.

Every instrument so endorsed shall be returned on application to the person who produced it, or in whose possession it was found, provided that no instrument in respect of which a prosecution has been instituted shall be so returned until the prosecution has terminated.

Subject to the provision contained in section 48, such certificate shall be conclusive evidence of the amount of stamp-duty leviable on the instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

Right of person paying duty under section 31 or 35 when he is not bound to provide stamp.

37. When any duty has been levied under section 31 or section 35 from a person who is not bound under section 15 to provide the proper stamp, he shall be entitled, on production of the certificate mentioned in section 36 in a Civil Court of competent jurisdiction, to a decree against the person so bound under section 15 for the amount so levied.

Instruments chargeable with one anna duty.

38. Nothing contained in sections 31 and 35 applies to instruments chargeable with the duty of one anna only. Subject to the provisions of section 18, no such instrument shall be received in evidence for any purpose whatever, or be registered unless it has been stamped at the time of its execution or in accordance with the provisions of section 17.

Non-liability for loss of instruments sent under section 18, 33 or 34.

39. If any instrument sent or returned under section 18, 33 or 34, be lost, destroyed or injured during transmission, the Court or officer sending or returning the same shall not be liable for such loss, destruction or injury.

The person producing any such instrument under section 30 or section 34 may require a copy thereof to be made at his expense and authenticated by the Judge, the registering officer, or the head of the office, as the case may be; and such copy shall be kept in the Court or Office until the Judge, registering officer, or head otherwise directs.

Procedure where receipts are required.

40. When any person from whom money or other moveable property exceeding in amount or value ten rupees is due or claimed to be due, pays or delivers such money or property, the person to whom the same is paid or delivered shall give a receipt for such money or property.

Stamping unstamped receipts.

41. When any receipt comes unstamped to the hands of the person to whom it is given, he may affix thereto the necessary adhesive stamp, and upon so doing may require the person who gave it to pay the value of the said stamp.

Cancellation of adhesive stamps.

42. Whoever affixes, in accordance with the stamp law, any adhesive stamp to any instrument liable to duty shall, at the time of affixing the same, cancel such stamp by writing across it his name or initials, or, if he be a partner, the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled and rendered incapable of being used for any other instrument.

CHAPTER V.

ADJUDICATION OF DOUBTS AS TO STAMPS.

Adjudication of doubt as to proper stamp.

43. When any instrument chargeable with stamp-duty under this Act, whether previously stamped or not, is brought to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and shall be receivable in evidence or otherwise in all Courts and public offices as if originally executed on paper duly stamped:

Provided that nothing contained in the former part of this section shall authorize the Collector to make any such endorsement—

(*a*) on any instrument executed in British India and brought to him after the expiration of one month from the date of its execution:

(*b*) on any instrument executed out of British India and brought to him after the expiration of two months after its arrival in British India: or

(*c*) on any instrument chargeable with the stamp-duty of one anna, when brought to him after the drawing or execution thereof on paper not duly stamped.

Payments under section 43 how made.

44. The whole or any part of any payment under section 43 shall be made in stamps or in cash, as the Governor General in Council may from time to time direct by rules under section 101.

CHAPTER VI.

REFERENCE AND REVISION.

Reference to High Court.

45. (*a.*)—The Chief Controlling Revenue Authority may state any case coming before it under this Act, and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court: if it arise in the North-Western Provinces or Oudh, to the High Court of Judicature for the North-Western Provinces: if it arise in the Panjáb, to the Chief Court of the Panjáb: if it arise in the Central Provinces, to the High Court of Judicature at Bombay: and if it arise in any other part of British India, to the High Court of Judicature at Fort William.

(*b.*)—Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(*c.*)—If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*d.*)—The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

Procedure where Collector entertains doubt as to duty chargeable.

46. If any Collector entertains doubt as to the amount of stamp-duty chargeable on any instrument, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority, and such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty in conformity with such decision.

Procedure where Court entertains doubt as to duty on instrument.

47. If any Court other than a High Court entertains doubt as to the amount of stamp-duty chargeable on any instrument produced before it, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court to which he is subordinate, and such Court shall consider the case and send a copy of its decision to the Judge making the reference who shall dispose of the case conformably to such decision.

Revision of certificates and orders.

48. When any subordinate civil Court makes any certificate or order under this Act or improperly admits in evidence any instrument not duly stamped, the Court to which an appeal lies from the decrees of such subordinate Court, or the High Court may—

(*a*) call for and revise such certificate or order, or

(*b*) direct the proper stamp-duty and additional duty to be levied on the instrument so admitted, or

(*c*) pass such other order in the matter as it thinks fit.

All duty directed to be levied under this section, may be levied as if it were an arrear of land-revenue.

All certificates and orders of the Collector under this Act shall be open to revision by the Revenue Authority to which he is immediately subordinate, or by the Chief Controlling Revenue Authority:

Provided that no order passed on the revision of any certificate or order under this section shall invalidate any registration or other proceeding, previously made or taken, of or upon an instrument endorsed by the Judge or Collector under section 36 or section 43.

CHAPTER VII.

FEES IN THE CHARTERED HIGH COURTS.

49. The following fees shall be collected by adhesive stamps (namely):—

Levy of fees in High Courts on their original sides.

(*a*) fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by the twenty-fourth and twenty-fifth of Victoria, chapter 104, section 15;

(*b*) fees chargeable in each of such Courts under No. 14 of the fourth, and Nos. 16, 23, 24, 27 and 28, of the fifth, schedule.

Fees on documents filed, &c., in High Courts in their extraordinary jurisdiction.

50. No document of any of the kinds specified in the fourth or fifth schedule as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction;

In their appellate jurisdiction.

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

As Courts of reference and revision.

or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the same schedules as the proper fee for such document.

Procedure in case of difference as to necessity or amount of fee.

51. When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any

of the said High Courts, be referred to the Taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice appoints either generally or specially in this behalf.

The Chief Justice shall declare who shall be Taxing-officer within the meaning of this section.

Saving of fees to certain officers of High Court.

52. Nothing in this chapter applies to the commission payable to the Accountant General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

CHAPTER VIII.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

Fees on documents filed, &c., in Mufassal Courts or in public offices.

53. Except in the Courts mentioned in Chapter VII, and subject to the exemptions contained in schedule six, no document of any of the kinds specified as chargeable in the said fourth or fifth schedule shall be filed, exhibited or recorded in any Court of justice, or shall be received by any public officer, or granted under his seal or signature, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of such schedules as the proper fee for such document.

Power to stamp document inadvertently received.

54. If any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Amended document.

55. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, and the duty with which it is chargeable is not thereby increased, it shall not be necessary to impose a fresh stamp.

Computation of fees payable in certain suits:

56. The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows:—

for money:

i. In suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities or of other sums payable periodically)—according to the amount claimed:

for maintenance and annuities

ii. In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year:

for other moveable property having a market-value:

iii. In suits for moveable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint:

iv. In suits—

for moveable property of no market-value:

(a) for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,

to enforce a right to share in joint family property.

(b) to enforce the right to share in any property on the ground that it is joint family property,

for a declaratory decree:

(c) to obtain a declaration under the Specific Relief Act, section 42,

for an injunction:

(d) to obtain an injunction,

for easements:

(e) for a right to some benefit (not herein otherwise provided for) to arise out of land, and

for accounts:

(f) for accounts—

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought:

for possession of land, houses and gardens:

v. In suits for the possession of land, houses and gardens—according to the value of the subject-matter; and such value shall be deemed to be—

where the subject-matter is land, and—

(a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled—

ten times the revenue so payable:

(b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled, but not permanently—

five times the revenue so payable:

(c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,

and nett profits have arisen from the land during the year next before the date of presenting the plaint—

fifteen times such nett profits:

but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood:

(d) where the land forms part of an estate paying revenue to Government, but is not a definite

share of such estate and is not separately assessed as abovementioned—the market-value of the land:

Proviso as to Bombay Presidency.

Provided that, in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

(1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government—a sum equal to five times the survey-assessment;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government—a sum equal to ten times the survey-assessment; and

(3) where the whole or any part of the annual survey-assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment, or the portion of assessment, so remitted.

Explanation.—The word "estate," as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or ryot shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue.

for houses and gardens:

(*e*) Where the subject-matter is a house or garden—according to the market-value of the house or garden:

to enforce a right of pre-emption:

vi. In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph v of this section) of the land, house or garden in respect of which the right is claimed:

for interest of assignee of land-revenue:

vii. In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint:

to set aside an attachment.

viii. In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached:

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest:

to redeem:

ix. In suits against a mortgagee or incumbrancer for the recovery of the property mortgaged, or to have the instrument of charge cancelled,

to foreclose:

and in suits by a mortgagee to foreclose the mortgage,

or where the mortgage is made by conditional sale, to have the sale declared absolute—

according to the principal money for the time being secured by the instrument of mortgage or charge:

for specific performance.

x. In suits for specific performance—

(*a*) of a contract of sale—according to the amount of the consideration:

(*b*) of a contract of mortgage—according to the amount agreed to be secured:

(*c*) of a contract of lease—according to the aggregate amount of the fine or premium (if any), and of the rent agreed to be paid during the first year of the term:

(*d*) of an award—according to the amount or value of the property in dispute:

between landlord and tenant.

xi. In the following suits between landlord and tenant, (namely)—

(*a*) for the delivery by a tenant of the counterpart of a lease,

(*b*) for the delivery by a landlord of a lease,

(*c*) to contest a notice of ejectment,

(*d*) to recover the occupancy of land from which a tenant has been illegally ejected by the landlord, and

(*e*) to establish a right of occupancy—

according to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint,

(*f*) to enhance the rent of a tenant having a right of occupancy, and

(*g*) to abate the rent of any tenant,—

five times the amount by which the rent is sought to be enhanced or abated.

The plaint or memorandum of appeal in every suit or appeal mentioned in this section shall state the amount or value with reference to which the fee payable in respect of such plaint or memorandum is to be computed.

Fees in certain suits by Government ryots in Madras.

57. Notwithstanding anything herein contained, throughout the territories subject to the Governor of Fort St. George in Council, the fees payable in suits by Government ryots for the recovery of land sold for arrears of revenue shall not exceed the amount which would be payable if the value of the subject-matter were only the rent of the land payable for the year next before the date of presenting the plaint.

Fee on memorandum of appeal against order relating to compensation.

58. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

Power to ascertain nett profits or market-value.

59. If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section 56, clauses v and vi, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

Procedure where nett profits or market-value wrongly estimated.

60. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive,

may in its discretion refund the excess paid as such fee: but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated:

In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.

61. In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

When the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Decision of questions as to valuation.

62. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal, shall (subject to the provisions of section 54, clause (*b*) and section 588, clause (*e*) of the Code of Civil Procedure) be decided by the Court in which such plaint or memorandum, as the case may be, is filed.

Where any suit or appeal in which any such question has arisen comes before a Court of appeal, reference or revision, and such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of the second paragraph of section 60 shall apply.

Additional fee where respondent takes objection to unappealed part of decree.

63. When any appeal is presented to a civil Court, not against the whole of a decision, but only against so much thereof as relates to a portion of the subject-matter of the suit, the memorandum of appeal shall be chargeable with the fee which would have been payable if the subject-matter had been such portion only; and, if on the hearing of such appeal, the respondent takes, under section 561 of the Code of Civil Procedure, an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

Suit comprising more than one subject.

64. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section 45.

Cancellation of stamp.

65. No document mentioned in Schedule IV or Schedule V and requiring an adhesive stamp under the rules for the time being in force under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled in manner prescribed by such rules.

Written examinations of complainants.

66. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

Repayment of fees paid on applications to criminal Courts.

67. Whenever an application or petition containing a complaint or charge of an offence, other than an offence for which police-officers may arrest without warrant, is presented to a criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

In the case mentioned in section 66, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the Court.

CHAPTER IX.

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

Relief where too high a court-fee has been paid on probate or letters of administration.

68. Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Court by which the probate or letters has or have been granted,

and delivers to such Court a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Court is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Court may at its discretion—

(a) cancel the stamp on the probate or letters, if such stamp has not been already cancelled;

(b) order that another stamp be substituted for denoting the court-fee which should have been paid thereon; and

(c) order that an allowance for the difference between them, or a refund of the amount in money, be made as in the case of spoiled stamps.

Relief where debts due from a deceased person have been paid out of his estate.

69. Whenever it is proved to the satisfaction of such Court that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

the Court may order the amount of the difference to be refunded, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the Court may allow such further time for making the claim as may appear to be reasonable under the circumstances.

Relief in case of several grants.

70. Whenever a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

Probates declared valid as to trust-property though not covered by court-fee.

71. The probate of the will, or the letters of administration of the effects, of any person deceased, heretofore or hereafter granted, shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

Provision for case where too low a court-fee has been paid on probates, &c.

72. When any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Court by which the probate or letters has or have been granted, may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value, and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters:

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the Court is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the Court may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

Administrator to give proper security before letters stamped under section 79.

73. In case of letters of administration on which too low a court-fee has been paid at first, the said authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had then been ascertained.

Executors, &c., not paying full court-fee on probates, &c., within six months after discovery of underpayment.

74. Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

Collector to deliver or pay stamp or amount directed by Court.

75. When any Court orders under this chapter any stamp to be substituted or amount to be refunded, such stamp or amount shall be delivered or paid by any Collector to the person producing the Court's order or certificate authorizing such delivery or payment.

This chapter applied to certificates under Acts XL of 1858, XXVII of 1860 and XX of 1864.

76. The provisions of this chapter shall, *mutatis mutandis*, apply to certificates granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of Minors in the Pre-*

sidency of Fort William in Bengal), or Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*), or Act No. XX of 1864 (*for making better provision for the care of the persons and property of Minors in the Presidency of Bombay*), or Bombay Regulation VIII of 1827 (*to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of property by the Courts*), and to the holders of such certificates.

CHAPTER X.

REFUNDS.

Allowance for spoiled stamps.

77. Subject to such rules as may from time to time be made by the Governor General in Council as to the evidence, by affidavit or otherwise, which the Collector may require, allowance shall be made by the Collector for stamps spoiled in the cases hereinafter mentioned (that is to say) :—

(1.) The stamp on any paper inadvertently and undesignedly spoiled, obliterated, or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any party, and for which stamp no money or other consideration has been paid or given to the attorney, pleader, or other person employed to transact the business intended to have been carried into execution thereby, or to the person by whom the same was written :

(2). Any adhesive stamp which has never been used or affixed to any paper, but which has been inadvertently and undesignedly spoiled or rendered unfit for use :

(3.) The stamp used or intended to be used for any bill of exchange or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of the hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negociated, issued, or put in circulation, or made use of in any other manner whatever, and which being a bill of exchange has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon :

(4.) The stamp used or intended to be used for any bill of exchange or promissory note signed by or on behalf of the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been presented for acceptance or accepted or endorsed, or being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such error or omission as aforesaid, with the spoiled bill or note :

(5.) The stamp used for any of the following instruments, that is to say :—

(*a*) an instrument executed by any party thereto, but afterwards found to be absolutely void in law from the beginning :

(*b*) an instrument executed by any party thereto, but afterwards found unfit by reason of any error or mistake therein for the purpose originally intended :

(*c*) an instrument executed by any party thereto, but which by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed :

(*d*) an instrument executed by any party thereto, which for want of the execution thereof by some material and necessary party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended :

(*e*) an instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted totally fails of the intended purpose :

(*f*) an instrument executed by any party thereto, which for want of registration within the time required by law becomes null and void :

(*g*) an instrument executed by any party thereto, which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped :

(*h*) an instrument executed by any party thereto, which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped :

Provided as follows :—

(1.) that in the case of an executed instrument,

(*a*) that instrument is given up to be cancelled :

(*b*) the application for relief is made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has been sent abroad, and in that case within six months after it has been received back in any part of British India :

(*c*) no suit has been instituted in which the instrument could or would have been given or offered in evidence :

(2.) that in the case of stamped paper, not having any executed instrument written thereon, and of an adhesive stamp not affixed to any material, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

Allowance for misused stamps.

78. When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not liable to any duty, the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within

six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to any duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

Allowance how to be made.

79. In any case in which allowance is made for spoiled or misused stamps the Collector may give in lieu thereof other stamps of the same denomination and value, or, if required, and he thinks proper, stamps of any other denomination to the same amount in value, or, at his discretion, the same value in money, deducting the proper allowance on the purchase from Government of stamps of the like description.

Repurchase of stamps not wanted.

80. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector may, if he in his discretion think fit, repay to the applicant the amount or value of such stamp in money, deducting the proper discount, upon his delivering up the stamp to be cancelled, and proving to the Collector's satisfaction that it was purchased by the applicant with a *bonâ fide* intention to use it, and that he has paid the full value thereof without any deduction (except only the amount of such discount), and that the stamp was so purchased within the period of six months next preceding the application.

Refund of fee paid on memorandum of appeal.

81. If a plaint or appeal which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in section 562 of the same Code, for a second decision by the lower Court, the appellate Court may grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that, if, in the case of a remand in appeal, the order of remand does not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

Refund of fee on application for review of judgment.

82. When an application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

Refund where Court reverses or modifies its former decision on ground of mistake.

83. When an application for a review of judgment is admitted, and on the re-hearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector the fee paid on the application.

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

Refund where plaint rejected for merely technical defect.

84. When a plaint disclosing a reasonable case on the merits is presented to any civil Court in such a form that the Judge rejects it, not for any substantial defect, but on account of a purely technical error in form only, and so as to leave the plaintiff free to prosecute the same case in another form against the same defendant, the value of the stamp on the plaint shall be refunded to the plaintiff on his presenting an application to the Collector of the District in which the Court is situate, together with a certificate from the Judge who rejected the plaint, that it was rejected under the circumstances above described and that in his opinion the value of the stamp should be refunded.

Remission of additional duty levied under section 31.

85. The Chief Controlling Revenue Authority may upon application remit wholly or in part any additional duty levied under section 31.

CHAPTER XI.

CRIMINAL PENALTIES.

Penalty for executing instrument on paper not duly stamped.

86. Any person making, signing or issuing, or, except as provided in section 18, accepting, endorsing, paying, or receiving payment of any bill of exchange, promissory note, cheque, or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

and any person making, executing or signing otherwise than as a witness any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to a fine not exceeding two hundred rupees.

Penalty for presenting, &c., unstamped foreign bills or notes.

87. Any person presenting for acceptance or for payment, or accepting, paying, endorsing, transferring or in any manner negociating, any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Refusal to give receipt.

88. Any person required by section 40 to give a receipt and refusing or neglecting to give the same shall be liable for every such offence to a fine not exceeding one hundred rupees.

Penalty for failure to cancel such stamps.

89. Any person required to cancel an adhesive stamp in manner directed by section 42, and refusing or neglecting so to do, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

90. When a bill of exchange or policy of insurance purports to be drawn or executed in a set of two or more, any person using the second or third of a set, the first of which has not been duly stamped, shall, for every such offence, be liable to a fine not exceeding one thousand rupees.

Penalty for not stating consideration.

91. If the full consideration-money or value is not set forth in any instrument as required by section 29, the grantor and grantee shall each be liable to a fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have

been chargeable under this Act, if the full consideration-money or value had been duly set forth in such instrument, in addition to the duty actually paid for the same.

Penalty on attorneys, &c., not inserting true consideration.

92. Any attorney, vakíl, pleader, mukhtár or other person employed in or about the preparing of any instrument in or upon which the full consideration-money or value is hereby required to be truly set forth,

or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned,

who knowingly inserts or sets forth, or causes to be inserted, or set forth, in or upon any such instrument any other than the full consideration-money or value,

shall, for every such offence, pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakíl, pleader and mukhtár convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakíl, pleader or mukhtár :

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money or value had been truly set forth as aforesaid.

Fraudulent removal, sale, &c., of adhesive stamps.

93. Whoever commits any of the following offences (namely) :—

(*a*) fraudulently removes or causes to be removed from any instrument any adhesive stamp or affixes any adhesive stamp which has been so removed to any other instrument with intent that such stamp may be used again ;

(*b*) sells or offers for sale or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid ;

(*c*) practises or is concerned in any fraudulent act, contrivance or device not specially provided for, with intent to defraud the Government of any stamp-duty or court-fee,

shall forfeit, over and above any other penalty to which he may be liable, the sum of five hundred rupees, and in default of payment shall be imprisoned for a term which may extend to six months.

Penalty for stamp-vendor disobeying rules.

94. Any person appointed to sell stamps, who knowingly disobeys any rule made under section 101, and any person not so appointed who sells or offers for sale any stamp, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

Reward to informers.

95. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

Institution and conduct of prosecutions.

96. All prosecutions in respect of any offence punishable by this Act, shall be conducted by the Collector or such other officer as the Local Government generally or the Collector specially authorizes in that behalf.

Magistrates having jurisdiction.

97. Offences punishable under this Act may be tried, within the limits of the towns of Calcutta, Madras and Bombay, by a Magistrate of Police, and, beyond those limits, by a Magistrate of the first class or a Magistrate of the second class :

Provided that, in imposing penalties under this Act, no such person shall exceed the limits of jurisdiction prescribed for him by the Code of Criminal Procedure.

CHAPTER XII.

MISCELLANEOUS.

Employment of single impressed stamp.

98. When an impressed stamp is used to defray the amount of duty with which any instrument is chargeable, such amount shall be defrayed by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be defrayed by two or more impressed stamps of which the aggregate amount is the amount so required :

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under the rules hereinafter mentioned, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to defray the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

Employment of several stamped papers.

99. When more stamped papers than one are used under section 98 for an instrument chargeable with stamp-duty under this Act, each paper so used shall contain a part of the instrument.

Power to reduce or remit rates of stamp-duty.

100. The Governor General in Council may from time to time, by order published in the *Gazette of India*, reduce or remit, in the whole or any part of British India, the duties or fees chargeable under this Act on all or any of the instruments mentioned in the schedules, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the schedules when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancelment or variation shall be published in the *Gazette of India*.

Power to make subsidiary rules.

101. The Governor General in Council may from time to time frame rules consistent with this Act for regulating the following matters :—

(*a*) the description of stamp for denoting the duty or fee chargeable on every instrument under the stamp law :

(*b*) the supply and sale of stamps, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons :

(*c*) the size and shape of the stamped paper to be used for bills of exchange :

(*d*) the classes of officers to be empowered to perform the functions of a Collector under chapter X, and the evidence which the Collector and such officers may require :

(*e*) the mode of cancelling court-fee stamps and the persons by whom such cancellation is to be effected :

(*f*) the keeping accounts of all stamps used under chapters VII and VIII :

Approval and publication of rules.

Such rules shall be published in the *Gazette of India*, and shall thereupon have the force of law.

SCHEDULE I.

AD VALOREM STAMP-DUTIES.

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
Class I.		
1. BILL OF EXCHANGE PAYABLE AT SIGHT OR AT ANY PERIOD NOT EXCEEDING ONE YEAR AFTER DATE OR SIGHT.*	When the amount of the Bill or Note does not exceed ... Rs. ... 100	Two annas.
2. PROMISSORY NOTE SO PAYABLE.	and when the amount exceeds ... 100 but does not exceed ... 250	Four annas.
	Do. ... 250 do. ... 500	Eight annas.
	Do. ... 500 do. ... 750	Twelve annas.
	Do. ... 750 do. ... 1,000	One rupee.
	and for every 1,000 or part thereof in excess of ... 1,000	One rupee.
3. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT ON OR BEFORE THE EXPIRATION OF THREE MONTHS FROM THE DATE OF SUCH INSTRUMENT OF A LOAN MADE UPON THE DEPOSIT OF TITLE DEEDS OR OTHER VALUABLE SECURITY.	... ...	One-half of the stamp-duty payable on a Bill of Exchange for the amount secured.
4. POLICY OF INSURANCE.*		
Class II.		
5. BOND (NOT OTHERWISE PROVIDED FOR BY THIS ACT) FOR ANY SPECIFIED AMOUNT.	When the amount secured does not exceed ... 50	Four annas.
6. BOTTOMRY-BOND...	When such amount exceeds ... 50, but does not exceed ... 100	Eight annas.
7. RESPONDENTIA-BOND.	and for every ... 100 or part thereof in excess of ... 100 up to ... 1,000	Eight annas.
8. SETTLEMENT.	and for every ... 1,000 or part thereof in excess of ... 1,000	Five rupees.

* NOTE.—When any bill or policy coming under No. 1 or No. 4 is drawn in a set, the proper stamp shall be borne by the first of the set, and the remaining parts must be stamped by the Collector "duty-paid."

SCHEDULE I—*continued.*

AD VALOREM STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.		Rs.	PROPER STAMP-DUTY.
9. BILL OF EXCHANGE PAYABLE AT A PERIOD EXCEEDING ONE YEAR AFTER DATE OR SIGHT. 10. PROMISSORY NOTE SO PAYABLE.	... ...		The same duty as a Bond (No. 5) for the amount of such Bill or Note.
11. PARTITION-DEED	....		The same duty as a Bond (No. 5) for an amount equivalent to the value of the entire property distributed.
12. ASSIGNMENT (OTHERWISE THAN BY INDORSEMENT) OF ANY INTEREST SECURED BY A BOND, MORTGAGE-DEED, OR POLICY OF INSURANCE.	(*a*). When the amount or value of such interest does not exceed ...	... 1,000	The same duty as a Bond (No. 5) for such amount or an amount equivalent to such value.
	(*b*). In any other case		Five rupees.
13. ADMINISTRATION-BOND. 14. BOND OR MORTGAGE-DEED FOR THE EXECUTION OF AN OFFICE, OR TO ACCOUNT FOR MONEY RECEIVED BY VIRTUE THEREOF.	(*a*). When the amount secured does not exceed	...1,000	The same duty as a Bond (No. 5).
	(*b*). In any other case		Five rupees.
15. CUSTOMS-BOND ... 16. INDEMNITY-BOND.			
17. APPRAISEMENT OR VALUATION— OF ANY PROPERTY OR OF ANY INTEREST THEREIN, OR OF THE ANNUAL OR MONTHLY VALUE OF SUCH PROPERTY, OR OF ANY REPAIRS WANTED, OR OF THE MATERIALS USED OR TO BE USED IN ANY BUILDING, OR OF ANY ARTIFICER'S WORK.	(*a*). Where the amount of such appraisement or valuation does not exceed ...	1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case		Five rupees.

SCHEDULE I—*continued.*

AD VALOREM STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
18. AWARD	(*a*). Where the amount or value of the property in dispute does not exceed Rs. 1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case ...	Five rupees.
Class III.		
19. CONVEYANCE ...	When the amount paid or secured or the value expressed does not exceed 50	Eight annas.
	Exceeds ... 50 but does not exceed 100	One rupee.
20. INSTRUMENT OF GIFT, OR EXCHANGE OF ANY PROPERTY, NOT OTHERWISE PROVIDED FOR.	For every... 100 or part thereof in excess of Rs. 100 up to ... 1,000	One rupee.
	and for every 1,000 or part thereof in excess of 1,000	Ten rupees.
21. TRANSFER OF A SHARE IN A COMPANY OR ASSOCIATION.	... ...	One-quarter of the duty payable on a Conveyance.
Class IV.		
22. MORTGAGE-DEED	(*a*). When possession of the property comprised therein is not given by the mortgagor at the time of execution.	The same duty as a Bond (No. 5) for the amount secured by such deed or instrument.
23. INSTRUMENT OF FURTHERCHARGE ON THE MORTGAGED PROPERTY.	(*b*). When possession of the property comprised therein is given by the mortgagor at the time of execution.	The same duty as a Conveyance for a consideration equivalent to the amount secured by such deed or instrument.
24. RELEASE OF ANY CLAIM OVER PROPERTY, WHETHER SECURED BY MORTGAGE-DEED OR NOT.	(*a*). If the amount of the claim does not exceed ... 1,000	The same duty as a Bond (No. 5) for such amount.
	(*b*). In any other case ...	Five rupees.
25. RECONVEYANCE OF MORTGAGED PROPERTY.	(*a*). If the consideration for which property was mortgaged does not exceed... 1,000	The same duty as a Conveyance.
	(*b*). In any other case	Ten rupees.

SCHEDULE I—*concluded.*

AD VALOREM STAMP-DUTIES.—*concluded.*

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
26. LEASE	(*a*). Where the lease is expressed to be for a term—	
	(*aa*) of less than one year ...	The same duty as a Bond (No. 5) for the whole amount payable under such lease.
	(*bb*) of not less than one year, but not more than three years.	The same duty as a Bond (No. 5) for the average annual rent reserved.
	(*cc*) exceeding three years, or where no term is expressed.	The same duty as a Conveyance for a consideration equal to the amount of the average annual rent reserved.
	(*b*). Where the lease is granted for a fine or premium, and where no rent is reserved.	The same duty as a Conveyance for consideration equal to the amount of such fine.
	(*c*). Where the lease is granted for a fine or premium in addition to rent reserved.	The same duty as a Conveyance for consideration equal to the amount of such fine, in addition to the duty payable on such lease if no fine or premium had been paid.
27. SURRENDER OF LEASE.	(*a*). When the duty payable on the lease does not exceed five rupees.	The same duty as is payable on the lease.
	(*b*). In any other case	Five rupees.
28. COPY, DUPLICATE OR EXTRACT ATTESTED TO BE A TRUE COPY, DUPLICATE OR EXTRACT, AND NOT PROVIDED FOR IN THE FOURTH OR FIFTH SCHEDULE.	(*a*). If the duty payable on the original does not exceed eight annas.	The same duty as is payable on the original.
	(*b*). In any other case	Eight annas.
29. COUNTERPART OF ANY INSTRUMENT UPON WHICH DUTY IS PAYABLE.	(*a*). If the duty payable on the original instrument is less than one rupee.	The same duty as is payable on the original.
	(*b*). In any other case	One rupee.

SCHEDULE II.

FIXED STAMP-DUTIES.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
I.	
1.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, Share in a Company or Association, or Bill of Exchange	One anna.
2.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding ten rupees	
3.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association ...	
4.—DELIVERY ORDER	
5.—LETTER OF CREDIT	
6.—LETTER OF ALLOTMENT OF SHARES in any Company or proposed Company, or in any loan to be raised by any Company or proposed Company	
7.—NOTE OR MEMORANDUM written in any book, or written on a separate paper, whereby any account, debt or demand or any part of any account, debt or demand therein specified and amounting to ten rupees or upwards, is expressed to have been balanced or is acknowledged to be due (*a*)	
8.—PROXY to vote at any one meeting of—	
(*a*).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable	
(*b*).—Municipal Commissioners	
(*c*).—Justices of the Peace, being a body corporate ...	
(*d*).—Proprietors, members or contributors to the funds of any institution	
9.—RECEIPT OR DISCHARGE	
10.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel	
II.	
11.—BILL OF LADING (*b*)	Four annas.
12.—DOCK-WARRANT	
13.—INSTRUMENT OF EXCHANGE whereby the owner or occupier of land in a village in the Presidency of Bombay relinquishes his rights therein to the Local Government, upon the site of the village being changed, and accepts rights in other land in exchange for the rights so relinquished	

NOTES.—(*a*). If the acknowledgment is accompanied by any promise to pay the amount acknowledged or any part thereof, the provisions of section 28 apply.

(*b*). When a Bill of lading is drawn in sets, the proper stamp therefor must be borne by each one of the sets.

SCHEDULE II—*continued.*

FIXED STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
III.	
14.—AGREEMENT by the acceptor of the occupancy of land denoted by a survey number to pay revenue therefor under the Bombay Act I of 1865, section 28 (*c*) ...	Eight annas.
15.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act (*d*) ...	
16.—NOTICE OF PROTEST by the master or owner of a ship	
17.—POWER-OF-ATTORNEY for the sole purpose of presenting one or more documents for registration in relation to a single transaction	
IV.	
18.—AFFIDAVIT	One rupee.
19.—CHARTER-PARTY	
20.—COLLATERAL INSTRUMENT	
21.—NOTARIAL ACT	
22.—POWER-OF-ATTORNEY authorizing a person to act in a single transaction, not being the presentation of documents for registration	
23.—PROTESTS—	
A.—Of a Bill of Exchange or Promissory Note ...	
B.—Of the master or owner of a ship	
V.	
24.—CONVEYANCE OF ANY PROPERTY without consideration otherwise than by gift, exchange, or partition ...	Five rupees.
25.—INSTRUMENT OF APPRENTICESHIP	
26.—INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	
27.—INSTRUMENT OF DIVORCE	
28.—POWER-OF-ATTORNEY authorizing a person to act for another in more than one transaction or generally ...	

NOTES.—(*c*). Provided that when the yearly revenue assessed on the land to which such agreement refers is less than eight annas, the agreement shall be subject to duty not exceeding the amount of such revenue.

(*d*). When two or more letters are tendered in evidence to prove any agreement between the writers thereof, it is sufficient if one of such letters is stamped as an agreement.

SCHEDULE II—*continued.*

FIXED STAMP-DUTIES—*continued.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
VI.	
29.—COMPOSITION-DEED	Ten rupees.
30.—INSTRUMENT OF CO-PARTNERSHIP	
31.—INSTRUMENT (OTHER THAN A WILL) PURPORTING TO CONFER AN AUTHORITY TO ADOPT...	
32.—INSTRUMENT OF TRANSFER under the Administrator General's Act (section 31)	
33.—LETTER OF LICENSE	
34.—LICENSE granted under the Arms Act (section 7) ...	
35.—REVOCATION OF ANY USE OR TRUST of or concerning any property	
36.—THIRD CLASS MUKHTÁR'S CERTIFICATE (under Act XX of 1865) (*d*)	
37.—THIRD CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*d*)	
VII.	
38.—APPOINTMENT in execution of a power, whether of trustees or of property, where made by any writing not being a Will	Fifteen rupees.
39.—DECLARATION OF ANY USE OR TRUST of or concerning any property where made by any writing not being a Will	
40.—ARTICLES OF ASSOCIATION OF A COMPANY ...	
41.—MEMORANDUM OF ASSOCIATION OF A COMPANY	
42.—SECOND CLASS MUKHTÁR'S CERTIFICATE (under Act XX of 1865) (*e*)	
43.—SECOND CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*e*)	
44.—THIRD CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*d*)	

NOTES.—(*d*). A third class certificate authorizes—

(1). *A Pleader* to practise in the Courts of Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsíldárs.

(2). *A Mukhtár* to practise in the Courts of Commissioners of Circuit, Magistrates, Munsifs, Assistant Commissioners and Extra Assistant Commissioners.

(3). *A Revenue-Agent* to practise in the office of a Collector or any office subordinate thereto.

(*e*). A second class certificate authorizes—

(1). *A Pleader or Mukhtár* to practise in the District Courts and all Courts subordinate thereto.

(2). *A Revenue-Agent* to practise in the office of a Commissioner or any office subordinate thereto.

SCHEDULE II—*concluded.*

FIXED STAMP-DUTIES—*concluded.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
VIII.	
45.—FIRST CLASS MUKHTÁR'S CERTIFICATE (under Act XX of 1865) (*f*) .. .. 46.—FIRST CLASS REVENUE-AGENT'S CERTIFICATE (under Act XX of 1865) (*f*) ... ... 47.—SECOND CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*e*)	Twenty-five rupees.
IX.	
48.—FIRST CLASS PLEADER'S CERTIFICATE (under Act XX of 1865) (*f*)...	Fifty rupees.
X.	
49.—PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION or for the extension of the term of the exclusive privilege of making or using or selling such invention in India (under Act XV of 1859)	One hundred rupees.
XI.	
50.—ADMISSION AS AN ATTORNEY IN ANY HIGH COURT	Two hundred and fifty rupees.
XII.	
51.—ARTICLES OF CLERKSHIP OR CONTRACT whereby any person becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court ... 52.—ENROLMENT AS AN ADVOCATE OF ANY HIGH COURT	Five hundred rupees.

NOTE.—(*f*) A first class certificate authorizes—

(1). *A Pleader or Mukhtár* to practise in the High Court and all Courts subordinate thereto.

(2). *A Revenue-Agent* to practise in the Board of Revenue or any office subordinate thereto.

SCHEDULE III.

EXEMPTIONS FROM STAMP-DUTY.

1. Affidavit when made—

(a). for the sole purpose of enabling any person to receive any pension or charitable allowance; or

(b). for the immediate purpose of being filed or used in any Court or before the officer of any Court; or

(c). as a condition of enlistment under the Indian Articles of War.

2. Agreement or memorandum of agreement—

(a). for or relating to the sale of goods or merchandize exclusively;

(b). made by ryots for the cultivation of the poppy for Government.

3. Any instrument whether executed by or in favour of Government in cases where the Government would but for this exemption be liable to pay for the stamp thereon.

4. Appraisement or valuation made for, and for the information of one party only, and not being in any manner obligatory as between parties either by agreement or operation of law.

5. Assignment of copyright by entry made under Act No. XX of 1847, section 5.

6. Awards and agreements made under the Land Acquisition Act, 1870.

7. Bond when executed by—

(a). the sureties of middlemen (lambardárs or khattadárs), taking advances for the cultivation of the poppy for Government;

(b). headmen nominated under rules framed in accordance with the Bengal Act III of 1876, section 99, for the due performance of their duties under that Act;

(c). any person for the purpose of guaranteeing that the local income derived from private subscriptions of a charitable dispensary or hospital shall not be less than a specified sum per mensem.

8. Contracts for service in British Burma under the Chief Commissioner of that province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner.

9. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

10. Counterpart of any instrument exempted from stamp-duty by this Schedule.

11. Instrument of Apprenticeship relating to any poor child apprenticed by or at the sole charge of any public charity.

12. Instruments executed by salaried officers of Government to secure the due performance of their duties.

13. Leases—

(a). When granted to or by a person cultivating any land with his own hands, unless a fine or premium be paid in consideration of such lease.

(b). Of fisheries granted under the Burma Fisheries Act, VII of 1875.

14. Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

15. Letters of hypothecation accompanying a bill of exchange.

16. Receipts—

(a). given for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army when serving in such capacity:

(b). given for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity:

(c). given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies, and serving in such capacity:

SCHEDULE III—*concluded.*

EXEMPTION FROM STAMP-DUTY—*concluded.*

(*d*). given for money or securities for money deposited in any bank or in the hands of any banker or person acting as a banker to be accounted for:

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for:

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

17. Receipt or discharge—

(*a*). granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inám lands: or

(*b*). endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured.

18. Surrender of lease executed by a person cultivating the land with his own hand to his landlord.

19. Tenders to the Government of India on account of any loan.

20. Transfers by endorsement—

(*a*). of a negotiable instrument or policy of insurance:

(*b*). of securities of the Government of India.

SCHEDULE IV.

AD VALOREM COURT-FEES.

NUMBER.		PROPER FEE.
1. Plaint or memorandum of appeal (not otherwise provided for in this Act), presented to any civil or revenue Court, except High Courts established by letters patent and Courts of Small Causes.	When the amount or value of the subject-matter in dispute does not exceed five rupees	Six annas.
	When such amount or value exceeds five rupees—For every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees	Six annas.
	When such amount or value exceeds one hundred rupees—For every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees	Twelve annas.
	When such amount or value exceeds one thousand rupees—For every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees	Five rupees.
	When such amount or value exceeds five thousand rupees—For every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees	Ten rupees.
	When such amount or value exceeds ten thousand rupees—For every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees ...	Fifteen rupees.
	When such amount or value exceeds twenty thousand rupees—For every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees	Twenty rupees.
	When such amount or value exceeds thirty thousand rupees—For every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees	Twenty rupees.
	When such amount or value exceeds fifty thousand rupees—For every five thousand rupees, or part thereof, in excess of fifty thousand rupees	Twenty-five rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	
2. Plaint presented to any Court of Small Causes.	When the amount or value of the subject-matter in dispute does not exceed five rupees	Eight annas.
	When such amount or value exceeds five rupees—For every five rupees or part thereof in excess of five rupees up to one hundred rupees	Eight annas.
	When such amount or value exceeds one hundred rupees—For every ten rupees or part thereof in excess of one hundred rupees up to one thousand rupees	One rupee.

SCHEDULE IV—*continued.*

AD VALOREM COURT-FEES—*continued.*

NUMBER.		PROPER FEE.
3. Plaint in a suit for possession under the Specific Relief Act, 1877, section 42.	... ...	A fee of one-half the amount prescribed in the foregoing scale.
4. Application for review of judgment or a new trial, if presented on or after the ninetieth day from the date of the decree.	... ...	The fee leviable on the plaint or memorandum of appeal in the suit in which the application is presented.
5. Application for review of judgment or a new trial, if presented before the ninetieth day from the date of the decree.	... ...	One-half of the fee leviable on the plaint or memorandum of appeal in the suit in which the application is presented.
6. Applications under sections 523 or 525 of the Code of Civil Procedure.	(*a*).—When the amount or value of the subject-matter in dispute does not exceed Rs. 500.	One-half of the fee payable on a plaint in a suit.
7. Agreement under section 527 of the Code of Civil Procedure.	(*b*).—In any other case	Twenty rupees.
8. An authenticated copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any civil Court other than a High Court, or by the presiding officer of any revenue Court or office, or by any other judicial or executive authority—	
	(*a*).—If the amount or value of the subject-matter is fifty or less than fifty rupees	Four annas.
	(*b*).—If such amount or value exceeds fifty rupees	Eight annas.
	When such judgment or order is passed by a High Court	One rupee.
9. An authenticated copy of a decree or order having the force of a decree.	When such decree or order is made by any civil Court other than a High Court, or by any revenue Court—	
	(*a*).—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees	Eight annas.
	(*b*).—If such amount or value exceeds fifty rupees	One rupee.
	When such decree or order is made by a High Court	Four rupees.
10. An authenticated copy of any document liable to stamp-duty under Schedule I, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*).—When the stamp-duty chargeable on the original does not exceed eight annas ...	The amount of the duty chargeable on the original.
	(*b*).—In any other case	Eight annas.

SCHEDULE IV—*concluded.*

AD VALOREM COURT-FEES—*concluded.*

NUMBER.		PROPER FEE.
11. Certificate of administration granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal*), or under Act No. XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay.*)*	If the amount or value of the property in respect to which such certificate is granted does not exceed five hundred rupees... ...	Five rupees.
	If such amount or value exceeds five hundred rupees but not one thousand rupees ...	Ten rupees.
	And for every one thousand rupees, or part thereof, in excess of one thousand rupees ...	Ten rupees.
12. Certificate granted under Bombay Regulation VIII of 1827 (*to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of Property by the Courts.*)*	If the amount or value of the property in respect of which the probate or letters or certificate shall be granted exceeds one thousand rupees	Two and a half per centum on such amount or value.
13. Certificate granted under Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons.*)*	*Explanation.*—Property which a trustee has power to appoint as he thinks fit is property within the meaning of Nos. 12, 13 and 14.	
14. Probate of a will or letters of administration with or without will annexed.		

* NOTE.—The person to whom any such certificate is granted, or his representative, shall after the expiration of twelve months from the date of such certificate, and thereafter whenever the Court granting such certificate requires him so to do, file a statement on oath of all monies recovered or realised by him under such certificate.

If the monies so recovered or realised exceed the amount of debts or other property as sworn to by the person to whom the certificate is granted, the Court may cancel the same and order such person to take out a fresh certificate and pay the fee prescribed by this Schedule for such excess.

In default of filing such statement within the time allowed, the Court may cancel the certificate.

A certificate which has become liable to cancellation under any of the provisions of this Note, shall remain in force until it is actually cancelled.

SCHEDULE V.

FIXED FEES.

DESCRIPTION OF DOCUMENT.		PROPER FEE.
1. Application in writing, by any person having dealings with the Government, and relating exclusively to such dealings.	When presented to any officer of the Customs or Excise Department, or to any Magistrate.	One anna.
2. Application in writing, by any person holding temporarily settled land under direct engagement with Government, and relating exclusively to such engagement.	When presented to any officer of land-revenue.	
3. Application in writing, and relating to the conservancy or improvement of any place.	When presented to any Municipal Commissioner.	
4. Application in writing for the refund of any money paid by or on behalf of the applicant to Government.	When presented to any officer of the Customs, Excise or Revenue Department, or any Executive Authority.	
5. Application in writing for the renewal or refund of value of spoiled stamps.	When presented to any Collector or other officer authorized to grant such renewal or refund.	
6. Application in writing, in reference to any suit or case of which the subject-matter is less than fifty rupees in amount or value.	When presented to any civil Court subordinate to a district Court (under the Code of Civil Procedure, 1877) or to a Collector or Revenue Officer subordinate to a Collector.	
7. Application in writing for the delivery of a copy or translation of any judgment, decree or order, or a copy of any other document.	When presented to any Court or Executive Authority, and relating to a judgment, decree or order passed by such Court or authority or a record in such Court or the office of such Executive Authority.	
8. Petition of objection under the North-Western Provinces License Act, 1877.	When presented to any Collector—	
	(a) by a person charged under Class III ...	One anna.
	(b) by a person charged under Class II ...	Four annas.
9. Application in writing under Chapter II, III, IV, X or XVI of the Civil Procedure Code, 1877.	When presented to any Civil Court subordinate to a High Court, and relating to any suit or case of which the subject-matter is not less than fifty rupees in amount or value ...	Four annas.

SCHEDULE V—*continued.*

FIXED FEES—*continued.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
10. Application in writing for the determination by any Court of the amount of compensation to be paid by a landlord to his tenant, or to deposit in any Court revenue or rent*.	.....	Eight annas.
11. Bail-bond or other instrument of obligation guaranteeing the attendance of the person by whom or on whose behalf the bond or instrument is executed when required.	When given by direction of any Court or Executive Authority.	
12. Complaint in writing of any offence other than an offence for which a Police Officer may under the Criminal Procedure Code arrest without warrant.	When presented to any Criminal Court.	
13. Copy—duly authenticated—of any document taken out of a Civil or Criminal Court or Revenue Office or from the Office of any Commissioner or Magistrate and not otherwise provided for by this Act.	For every sheet of paper on which such copy is engrossed.	
14. Plaint or memorandum of appeal in a suit to obtain possession under Act No. XVI of 1838, or the Mamlatdárs' Courts Act, 1876.	.....	
15. Plaint or memorandum of appeal in a suit to obtain a declaratory decree in respect of an under-proprietary tenure in the Province of Oudh.	.....	
16. Undertaking under the Indian Divorce Act, section 49.	.....	

* *Note.*—Provided that the proper fee to be paid upon the deposit, in any Court in the territories for the time being under the government of the Lieutenant-Governor of Bengal, of rent not exceeding the sum of fifteen rupees, shall be as follows:—

If the amount deposited does not exceed two rupees eight annas ... One anna.

If the amount deposited exceeds two rupees eight annas but does not exceed five rupees ... ... Two annas.

If the amount deposited exceeds five rupees but does not exceed ten rupees ... ... Four annas.

If the amount deposited exceeds ten rupees but does not exceed fifteen rupees ... ... Six annas.

SCHEDULE V—*continued.*

FIXED FEES—*continued.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
17. Application in writing not otherwise provided for by this Act.	(*a*).—When presented to any Court other than a High Court, or to a Collector or any Officer subordinate to a Collector or any Magistrate	Eight annas.
	(*b*).—When presented to any Chief Controlling Revenue or Executive Authority or to a Commissioner	One rupee.
	(*c*).—When presented to any High Court ...	Two rupees.
18. Mukhtárnáma or Wakálatnáma for the conduct of any one case.	(*a*).—When filed in any Court other than a High Court or before any Revenue or Executive Officer other than the Commissioner or Chief Controlling Authority.	Eight annas.
	(*b*).—When filed before a Commissioner ...	One rupee.
	(*c*).—When filed in any High Court or before any Chief Controlling Revenue or Executive Officer	Two rupees.
19. Memorandum of appeal under section 588 of the Civil Procedure Code, 1877, or from any order under any other Act for the time being in force not being a decree or having the force of a decree.	(*a*).—When presented to any Civil Court other than a High Court or any Revenue or Executive Officer other than the Commissioner and Chief Controlling Revenue or Executive Authority ...	Eight annas.
	(*b*).—When presented to any Commissioner ...	One rupee.
	(*c*).—When presented to any High Court or Chief Controlling Revenue or Executive Authority	Two rupees.
20. Summons to compel the attendance of any witness or defendant.*	(*a*).—When issued by a Court subordinate to a District Court or by any Revenue Officer other than a Commissioner or Chief Controlling Revenue Authority or by a Magistrate	Eight annas.
	(*b*).—When issued by a District Court or any Court having ordinary original jurisdiction equal to that of a District Court or a Commissioner	One rupee.
	(*c*).—When issued by a High Court or Chief Controlling Revenue Authority	Two rupees.

* *Note.*—The Code of Civil Procedure (section 64) requires the issue of a *separate* summons to each defendant, but in the case of witnesses each summons may include three persons, provided such witnesses all reside in the same town or village or within a distance of three miles from each other.

SCHEDULE V—*concluded.*

FIXED FEES—*concluded.*

DESCRIPTION OF DOCUMENT.		PROPER FEE.
21. Warrant of arrest or attachment of property.	(*a*).—When issued by a Court subordinate to a District Court or by any Revenue Officer other than a Commissioner or Chief Controlling Revenue Authority, or by a Magistrate	One rupee.
	(*b*).—When issued by a District Court or any Court having ordinary original jurisdiction equal to that of a District Court, or a Commissioner	Two rupees.
	(*c*).—When issued by a High Court or Chief Controlling Revenue Authority ...	Four rupees.
22. Application under Act No. X of 1859, section 26, or Bengal Act No. VI of 1862, section 9, or Bengal Act No. VIII of 1869, section 37. 23. Caveat. 24. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866. 25. Plaint or memorandum of appeal in a suit (other than a suit or proceeding under the Indian Divorce Act) for the restitution of conjugal rights.	... ...	Five rupees.
26. Plaint or memorandum of appeal in a suit.	(*a*).—To alter or set aside a summary decision or order of any of the civil Courts not established by Letters Patent or of any revenue Court: (*b*).—To alter or cancel any entry in a register of the names of proprietors of revenue-paying estates: (*c*).—To set aside an award: (*d*).—To set aside an adoption: (*e*).—Where it is not possible to estimate at a money-value the subject matter in dispute, and which is not otherwise provided for by the Act.	Ten rupees.
27. Every petition under the Indian Divorce Act except petitions under section 44 of the same Act, and every memorandum of appeal under section 45 of the same Act. 28. Plaint or memorandum of appeal under the Pársí Marriage and Divorce Act, 1865.	... .	Twenty rupees.

SCHEDULE VI.

EXEMPTIONS FROM COURT-FEES.

1. Application in writing—

(a). To a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

(b). Relating to a supply, for irrigation, of water belonging to Government.

(c). For leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagment with Government, land of which the revenue is settled but not permanently.

(d). For service of notice of relinquishment of land or of enhancement of rent.

(e). By a witness for the return of a document filed by him in obedience to a summons.

(f). Containing any charge or information respecting any offence, when presented, made or laid to or before a Police-officer, or to or before the Heads of Villages or the Village-police in the territories respectively subject to the Governors in Council of Madras and Bombay.

(g). For permission to cut timber in Government forests, or otherwise relating to such forests.

(h). For compensation under any law for the time being in force relating to the acquisition of property for public purposes.

(i). Relating exclusively to the purchase of salt, the property of Government.

(j). For the payment of money admitted to be due by Government to the applicant.

2. Authority in writing to an agent to distrain.

3. Bail-bonds in criminal cases, and recognizances to prosecute or give evidence, or for personal appearance or otherwise.

4. Complaint by a public servant (as defined in the Indian Penal Code), a municipal officer, or an officer or servant of a Railway Company.

5. Copies—

(a). Of any document required for public purposes the fee chargeable on which but for this exemption would be paid by Government.

(b). Of final sentences or orders passed by criminal Courts, which parties desirous of appealing from such sentences or orders are required by section 273 of the Code of Criminal Procedure to file with their petition of appeal: provided that the party who is desirous of appealing is in confinement under the operation of the sentence or order at the time that he applies for a copy of the same.

Of the judgment, or reasons for passing or making such sentence or order as above.

(c). Of the judgment or order given by a criminal Court under section 464 of the Code of Criminal Procedure, to the accused person or person affected by such judgment or order: provided that such person is in jail, or the Court for some special reason sees fit to give such copy free of cost.

(d). Of village-settlement-records furnished to landholders and cultivators during the currency or at the termination of settlement-operations.

SCHEDULE VI—*concluded.*

EXEMPTIONS FROM COURT-FEES—*concluded.*

List of fields extracted from village-settlement-records for the purpose of being filed with petitions of plaint in settlement Courts.

(*e*). Of awards and agreements under any law for the time being in force relating to the acquisition of property for public purposes furnished to persons claiming under such awards or agreements.

Nothing in this number applies to—

(1). Copies of judicial proceedings, or

(2). Copies of village settlement-records other than the list aforesaid filed in any Court or Office.

6. Declarations mentioned in section 118 and section 164 of the Code of Civil Procedure.

7. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

8. Petitions—

(*a*). by a prisoner or other person in duress or under restraint of any Court or its officers;

(*b*). of appeal against the chaukídárí assessment under Act No. XX of 1856, or against any municipal tax;

(*c*). presented to the Special Commissioner appointed under Bengal Act No. II of 1869 (*to ascertain, regulate and record certain tenures in Chutiá Nágpur*);

(*d*). under the Christian Marriage Act, sections 45 and 48;

(*e*). of appeal presented to Revenue-officers in accordance with section 55 of the Madras Act No. IV of 1871;

(*f*). or applications, memoranda of appeal and the proceedings under the Oudh Taluqdárs Relief Act, the Broach and Kaira Incumbered Estates Act, and Bombay Act No. VI of 1862.

9. Plaints—

(*a*). presented to a Military Court of Requests, and petition for execution of a decree of such Court;

(*b*). in suits tried by Village Munsifs in the Presidency of Fort St. George;

(*c*). and processes in suits before District Panchâyats in the same Presidency;

(*d*). in suits before Collectors under Madras Regulation XII of 1816 and Madras Act No. VIII of 1865.

10. Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army whilst serving in such capacity.

11. Probate of a will, letters of administration and certificate mentioned in the fourth Schedule No. 12, where the amount or value of the property in respect of which the probate, letters, or certificate shall be granted does not exceed one thousand rupees.

12. Written statements called for by the Court after the first hearing of a suit.

SCHEDULE VII.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ..	Copyright	In section five, the words "without being subject to any stamp or duty."
XXXI of 1860 ...	Arms Act	In section eight, the words "and shall be engrossed upon a stamp-paper of the value of ten rupees. The stamp-paper shall be furnished by the person applying for the license."
XX of 1865 ...	Pleaders	Sections ten and twenty-two.
XVIII of 1869 ...	The General Stamp Act ...	The whole.
VII of 1870 ...	The Court Fees Act ...	The whole.
XX of 1870 ...	Amending Act VII of 1870...	The whole
XXIV of 1870 ...	Oudh Talukdárs Relief Act...	Section twenty-four.
II of 1874 ...	Administrator General's Act...	In section thirty-one, the words "bearing a stamp of ten rupees and."
XIII of 1875 ...	Probates and Letters of Administration	Section six.

STATEMENT OF OBJECTS AND REASONS.

The provisions of the law relating to stamp-duties and Court-fees are now contained in six different Acts, and numerous orders of the Governor General in Council notified from time to time in the Government Gazette during the last seven years. It is desirable for the convenience of the public to bring these provisions within the compass of a single enactment, and it is proposed to take this opportunity to introduce measures for the improved working of the law, which experience has shown to be much needed, and at the same time to provide for the acquisition of a moderate increase of revenue from stamp-duties.

2. Such increase is to be obtained partly by the amendment of those provisions of the law which are specially designed to protect the revenue from loss through evasion of the payment of the proper stamp-duty, and partly by the enhancement of the present rates of duty in certain cases.

3. There is reason to believe that the obligation of stamping documents at the time of their execution is at present largely evaded. Prosecutions for such evasion are rarely resorted to, and the criminal penalties provided by the existing law may be said to be almost inoperative, so that frauds upon the revenue are systematically practised in the belief that the worst result to be apprehended from their detection is the levy of a fine of a certain fixed amount, in addition to the unpaid duty. The most important object to be kept in view consequently in the framing of a new Stamp Bill is to stop, as far as may be practicable, every hole of escape from the liability which the law imposes upon the executant of instruments subject to stamp-duty.

4. The new preventive provisions are contained in sections 30, 31, 33, 35 and 37, and their main object is to secure the proper scrutiny of instruments liable to stamp-duty when produced by their possessors, and the effective working of the criminal penalty-clauses as a deterrent to wilful evasions.

5. It has been shown that, in the present state of the law, the obligation to see that all documents produced in Courts and public offices are properly stamped is generally ignored unless and until the parties producing them desire to put the documents in evidence. It is not an uncommon thing for persons to produce documents improperly stamped, and on being told that they will have to pay a specified amount by way of penalty, to withdraw the documents and forego putting them in evidence; and in such cases they are allowed to escape punishment

for the offence which they have committed in not stamping or sufficiently stamping their instruments, and which is not the less an offence against the law and punishable as such, whether they wish to use the instrument or not.

6. Further, where the presiding Judge or officer does take cognizance of the omission to use a proper stamp, some difficulty is found in securing the due punishment of the offender owing to the obscure and somewhat conflicting provisions of the existing law as to the constitution of an "offence." Whilst, on the one hand, the criminal penalty is declared to be incurred upon the mere fact of under-stamping, on the other the provisions relating to the procedure to be followed on the production of unstamped documents deal prominently with the question of intention on the part of the producer, and the Courts generally ignore the presumption of fraudulent intention in the absence of proof of the existence of such intention. As such proof is not forthcoming, the producer of the instrument almost invariably escapes, mulcted only in the civil penalty which the Court is empowered to levy at its own discretion and without reference to other authority.

7. To meet this state of things, it is provided in section 30 of the Bill that every Court and head of an office shall take notice of and examine all instruments produced before them, that they shall determine whether the instrument is properly stamped, and, if not, shall impound it. Section 31 provides for dealing with an impounded instrument which is required to be put in evidence, so that there may be no obstruction to the administration of justice, whilst section 33, amongst other things, provides that this detention of the document and levy of a validating fine in the form of additional duty shall in no case protect the person responsible for the under-stamping from the criminal penalties to which his offence renders him liable. Section 35 prescribes the course to be followed by the Collector when under-stamped documents or copies thereof come into his hands, and section 36 determines the effect of the realization of the deficient duty as regards the validity of the instrument, and provides for the ultimate disposal of the latter—according as a criminal prosecution may or may not be undertaken.

8. Section 37 contains an entirely new provision and one that seems likely to stimulate the production of instruments liable to stamp-duty and not properly stamped.

It frequently happens that the person interested in putting in evidence an insufficiently stamped document was not bound by law to bear the expense of the stamp that should have been used at the time of its execution, yet he has to bear the penalty incurred through the laches of the actual defaulter. As a consequence of this state of the law, the person interested in producing the document is often deterred from so doing by the consideration of the penalty. In such cases it cannot be doubted that production will be greatly facilitated by the provisions of this section which enable the producer to throw the cost of producing the unstamped or improperly stamped document upon another person.

9. Important changes are proposed in regard to some of the instruments chargeable with *ad valorem* duties specified in the first Schedule, namely, Bills of Exchange payable otherwise than on demand, Bonds, Conveyances, Policies of Insurance and other instruments such as Promissory Notes, Leases and Mortgage-deeds which are subject to the same duties as Bills of Exchange, Bonds and Conveyances respectively.

10. Under the present law all Bonds and Conveyances in which the amount secured, or consideration stated, ranges between Rs. 50 and Rs. 10,000, and other instruments similarly chargeable, are subject to rates of stamp-duty equivalent to 1 and ½ per cent., respectively, on the maximum amount of each step in the scale of ascents by which the assessment is regulated. So far, with one exception only, to be presently stated, the sliding scale of rates of stamp-duty follow the plan of the English stamp law, but the tax is as much heavier in proportion in this country as the rupee, half rupee, quarter rupee and one anna respectively exceed in value the shilling, its half and quarter, and one penny. The exception adverted to is that, whereas in the English scale of ascents there is no intermediate step between £100 and £200 or £200 and £300, and so on, in the Indian stamp law the ascents between Rs. 1,000 and Rs. 10,000 are by steps of Rs. 500.

11. When the amount involved in the instrument chargeable with stamp-duty exceeds Rs. 10,000, the percentage of charge is, by the present stamp law in this country, diminished as the amount upon which the duty is assessed increases; whereas under the English law the same proportion of charge is maintained throughout, whatever may be the amount of the subject-matter of the instrument liable to stamp-duty.

12. The rates of stamp-duty also charged on Bills of Exchange and Promissory Notes other than those payable on demand are, relatively to the duties chargeable on Bonds and Conveyances under the Indian stamp law, lower than the English rates. For, whilst the stamp law in England imposes on Conveyances, Bonds and Bills of Exchange the duty of 12*d.*, 6*d.* and about 1⅓*d.* for every £10, here the rates on those three classes of instruments are 16 annas, 8 annas and about 1 anna for every Rs. 100 respectively.

13. The principle of the changes now proposed may be said to be the equalisation of the existing rates of percentage of duty upon the amount taxed and their adjustment to the English standard—the rupee and its halves and quarters being taken as the equivalent of the shilling and its halves and quarters respectively, and the anna as equal to the penny.

14. Some increase also in regard to the duty leviable on documents of certain amounts above Rs. 1,000 but below Rs 10,000 is involved in the proposed conversion of the intermediate steps between those amounts from Rs. 500 to Rs. 1,000, for the purpose of bringing the Indian, into precise conformity with the English, scale of ascents.

15. The minimum rate of stamp-duty now payable in the case of Bonds is to be omitted. It is thought that all instruments of this class—however low may be the amount involved—can without any hardship bear a four annas tax; whilst so comparatively numerous are the Bonds or other instruments of obligation in respect of amounts not exceeding twenty-five rupees that the additional rate of two annas to which it is proposed to subject them is likely to produce a material increase of revenue.

16. It is proposed to include Policies of Insurance on life in the general class of instruments of insurance liable to stamp-duty, and to double the existing rates of charge on these instruments generally; this change is in fact nothing more than a reversion to the rates chargeable on these documents previously to the passing of the Stamp Act of 1869. Then there was no exception in favour of Life Policies; and instruments of insurance generally were charged at the rate of 8 annas per Rs. 1,000 of the amount insured.

17. Instruments guaranteeing the repayment of loans made upon the deposit of valuable securities are by the present law subjected to a small fixed duty of two rupees only, without reference to the amount of the loan or the extent of the accommodation obtained through the transaction. It seems more equitable and consistent with the general principles which govern the determination of stamp-duties that these instruments should be taxed according to the amount involved in the transaction; hence it is proposed to substitute an *ad valorem* for a fixed duty, and, having regard to the short period for which the loan is granted, to assess the new duty at one-half of the rate applicable to Bills of Exchange.

18. The Bill provides also for the revival of the rule, in regard to the duty leviable on certain promissory notes, which was in force previous to the passing of the Stamp Act of 1869, under which a promissory note made payable at some time exceeding one year from the date of the note was liable to the same rate of duty as a Bond. As the obligatory instrument ordinarily executed in this country when loans are taken—the "tamassúk"—is more of the nature of a promissory note than a bond, it seems probable that some unnecessary sacrifice of revenue has resulted from the relinquishment of the former mode of assessment to which it is now proposed to revert in these cases.

19. The limit of amount within which cheques and other orders for the payment of money and receipts are exempted from any stamp-duty is to be reduced from twenty to ten rupees. The payment of one anna stamp-duty can hardly be considered an oppressive tax in such cases, whilst so comparatively numerous are the transactions of this kind involving small amounts, that the abolition of the exemption in respect of sums ranging between twenty and ten rupees is likely to secure a considerable increase of revenue. Further, the Bill aims at the enforcement of the delivery of a receipt for the payment of any amount in excess of ten rupees in satisfaction of a debt. Under the present law a person receiving money in payment of a debt above a certain amount is obliged to grant a receipt to the payer if the latter demands it. This enactment has been found by experience to attain its object but very imperfectly, as the payers are generally too indifferent about the matter to exercise their legal right, and consequently the payee it is believed, in a large number, if not the majority, of cases, escapes his obligation. As the obligation was imposed solely in the interest of the revenue, the principle on which it rests is not overstrained by the provision of the Bill which, upholding the obligation of the payee, dispenses with the antecedent condition for its enforcement.

20. The duty chargeable on instruments evidencing an appraisement or an award is raised by the Bill to about five times its present amount. Before 1869, these documents were not subject to any stamp-duty: the tax then imposed was purely experimental. The increase now proposed still leaves instruments of this description more lightly taxed than they are in England.

21. The Bill substitutes an *ad valorem* rate of duty for the fixed amount now chargeable on Partition-deeds. That amount is Rs. 16 and in some cases proves such a heavy tax that the matter has been made the subject of a reference to Government; an equal charge on all partitions without reference to the value of the property divided must work unsatisfactorily. An *ad valorem* duty is a more equitable form of charge, and the rate has been assimilated to that of bonds, which is one-half of the rate to which ordinary deeds of conveyance are subject.

22. An *ad valorem* charge is also proposed in lieu of a fixed duty for instruments of gift and exchange. All fixed duties are more or less objectionable, as they must either be pitched so low as to bring in no appreciable amount of revenue, or they must press with undue severity in cases in which the property concerned is of inconsiderable value. The difficulty of imposing *ad valorem* duties in these cases arises out of the want of a safe basis for their assessment, there being no consideration expressed in the instruments to be charged. It is proposed to surmount this difficulty by imposing on the parties the obligation of stating truly—under heavy penalties for fraudulent statements—the approximate value of the subject of the deed of gift or exchange.

23. The stamp-duties heretofore chargeable on pleaders' and múkhtars' certificates under the Pleader's Act are included in the Bill as part of the scheme of consolidation. It seems only just and consistent that advocates and attorneys should be similarly taxed in respect of the practice of their profession in the Courts of this country, and it is proposed to subject them to the payment of five hundred rupees, and two hundred and fifty rupees stamp-duty, respectively, on their enrolment as advocates and attorneys of a High Court. The members of the faculty practising in the Courts of England, Ireland and Scotland are somewhat similarly taxed in respect of such practice.

24. The only changes in the rates of Court-fees contemplated by the Bill are (1) in respect of suits instituted in the Courts of Small Causes, (2) the grant of probates of wills and letters of administration, and (3) the fees leviable for the service of processes.

25. The new rates for Small Cause Court suits involve a decrease of 2½ per cent. in the case of suits of this class instituted in the Presidency Towns, and a proportionate increase of the rates heretofore obtaining in such Courts situated outside those towns.

The present rates in the Presidency Towns are 2 annas per rupee or 12½ per cent. Elsewhere they are the same as in other Courts, namely, 7½ per cent. on the average amount involved in the suit. The town rate is clearly too high and some relief is called for. This, it is thought, may be

unobjectionably given by the application of the equalisation principle; and the enhancement of the rate heretofore levied in the Mufassal Small Cause Court is defensible on the ground that, as the judicial agency and general machinery of these Courts is more costly than those of the ordinary Civil Courts, whilst a complete determination of the matter in dispute is obtained in the one class of Courts and not in the other, equitable considerations admit of a higher rate of charge upon the litigants in the former case than in the latter.

26. Up to 1870 no stamp-duty was charged on Letters of Administration to the effects of deceased persons or Probates of Wills. The rate of duty then fixed was tentative and expressly declared to be subject to revision on the occasion of the next amendment of the law on the subject; it is now proposed to increase it from two, to two and a half per centum.

27. The fees now chargeable for the service of processes issuing from the Civil, Revenue and Criminal Courts are fixed by rules framed by the High Courts. It is proposed to substitute for this procedure the fixed rates specified under Nos. 20 and 21 of the fifth schedule of the Bill, and to discontinue the provisions of the existing law for the regulation of the process-serving establishments.

The experience gained through the working of the present system, as to the actual cost of serving processes, renders possible the determination of the amount of the fee required in the case of each kind of process to cover the cost of its service; and it seems desirable not only that the Court-fees of this class should, like all other fees leviable under the Court-fees Act, be fixed by the Act itself, but that the regulation of the establishments to be maintained for the service of processes should be under the exclusive control of the Executive authorities.

28. It is often asserted that the provisions of the stamp law are so complicated as to be ill-understood by the public generally, and on this ground a disposition has been shown sometimes on the part of the administrators of the law to excuse, or take a very lenient view of, non-compliance with its requirements; the Bill has been framed therefore with the special endeavour to render the requirements of the law generally intelligible, by large additions to the interpretation-clauses, improved arrangement of its provisions and a simpler classification of the contents of the schedules.

29. The other alterations of the existing law contained in the Bill relate chiefly to matters of detail or procedure, are of minor importance, and do not appear to call for any special explanation.

SIMLA;
The 25th September 1877.

F. R. COCKERELL.

A. PHILLIPS,
Secy. to the Govt. of India.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877, and was referred to a Select Committee:—

No. 17 OF 1877.

A Bill to enable the District Judges of the Presidency of Fort Saint George to suspend and remove certain ministerial officers, and for other purposes.

Preamble.

Whereas it is expedient to empower the District Judges of the Presidency of Fort Saint George to suspend and remove ministerial officers of the Courts of Subordinate Judges and District Munsifs; and whereas it is also expedient to provide for the transfer of ministerial officers from one Court to another; It is hereby enacted as follows:—

Amendment of Act III of 1873, section 23.

1. For section 23 of the Madras Civil Courts Act, 1873, the following shall be substituted (that is to say)—

Appointment and removal of ministerial officers of subordinate Courts.

"23. The ministerial officers of the Courts of the Subordinate Judges and District Munsifs shall be appointed by such Subordinate Judges and District Munsifs, respectively, subject to the approval or confirmation of the District Judge within whose jurisdiction such Courts are situate, and may be suspended or removed from office either by the said District Judge or (subject to his approval or confirmation) by such Subordinate Judges and District Munsifs respectively."

Addition after section 24 of Act III of 1873.

2. After section 24 of the same Act, the following section shall be inserted:—

Transfer of ministerial officers.

"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control.

"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

STATEMENT OF OBJECTS AND REASONS.

The Madras Government and the Madras High Court desire that the District Judges should have the power of suspending or removing ministerial officers of the Courts of the Subordinate Judges and District Munsifs in addition to the power which they now possess under Act III of 1873, section 23, of approving and confirming those officers. The first section of the Bill is intended to effect this object.

Powers, resembling those conferred by Act VI of 1871, section 37, are also given to transfer ministerial officers from one Court to another.

SIMLA;
The 19th September 1877.

WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[Third publication.]

The following preliminary Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th October 1877 :—

We, the undersigned members of the Select Committee to which the Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques was referred, have considered the papers specified in the appendix, and have the honour to present this preliminary report.

2. This Bill, of which a draft, hereinafter called the draft Bill, was prepared by the late Indian Law Commission, is intended to be one of the chapters of the Indian Civil Code, and was introduced and referred to a Select Committee in December 1867. The then mercantile members of Council, while admitting the desirability of codification, objected to the draft Bill on account of its deviations from English law. In order to obviate this objection several alterations have now been made in its substantial provisions. The Bill has also been re-arranged; and some additions have been made in order to supply omissions. These changes, which embody most of the suggestions contained in the papers mentioned in the appendix, will appear in detail from this report.

3. It may, however, be convenient, before proceeding further, to notice briefly the alterations which have been made in order to render the Bill conformable to English law.

4. The draft Bill provided that an indorsee for value after maturity should have only the rights of his indorser. This does not except the case of a bill of exchange drawn or accepted for the purpose of enabling some party thereto to raise money thereon: we have added an exception in section 80 in order to meet this case.

5. The draft Bill discarded days of grace: we have recognised this usage in sections 87 and 88 of the present Bill. The change has involved (in section 22) a slight alteration of the definition of "maturity."

6. The draft Bill also made all instruments which fell due upon a holiday payable on the next succeeding business day instead of, as in English law, on the next preceding business day, except in the case of a public holiday. We have in section 26 adhered to the English law, and have provided that, besides the usual public holidays, such days shall be public holidays within the meaning of the Act as the Local Government may declare.

7. The draft Bill made no provision for the case in which interest at a specified rate is expressly made payable on a note or bill. It merely provided that interest at the current rate should be payable on a bill dishonoured by non-acceptance, but only from the maturity of the instrument. The same rule was adopted in the case of dishonour by non-payment of a note, bill or cheque. We have substituted the English law on this subject by declaring (section 101) that, where interest is expressly provided for in the note or bill, it shall be calculated, as against all parties, at the specified rate from the date of the instrument until tender or realization of the amount due. Where no interest is specified we have declared (section 101), that, except in cases within section 532 of the Civil Procedure Code, interest shall run at six per cent. per annum from the date at which the amount ought to have been paid by the party charged. We have also added an explanation that an indorser can only be charged with such interest from the date of the receipt by him of notice of dishonour.

8. We have restored (section 117) the rule, which the draft Bill omitted, that a notice of dishonour must inform the party to whom it is given that he will be held liable.

9. The draft Bill provided that when a note, bill or cheque had been lost, or would not be produced by the owner, he might nevertheless enforce his claim against the maker or acceptor if he gave security, to the satisfaction of the Court, to indemnify the defendant against the claims of any other person upon the instrument. No provision was made for an action against the indorser. The English law, however, provides (17 & 18 Vict., c. 125, section 87=Act V of 1866, section 14) that, in *any* action upon a negotiable instrument, the loss of it shall not be set up as a defence if an indemnity is given, to the satisfaction of the Court, against the claims of any other person. And the owner of such a document was always entitled in equity to demand payment on giving a sufficient indemnity. We have, therefore, considered that we should correctly embody the English law by providing (section 103) that any person liable to pay and paying the amount due on a note, bill or cheque shall be entitled to be indemnified; and by leaving (section 8) the liability of all parties the same as if the instrument had been forthcoming.

10. The draft Bill extended to instruments payable to order the principle upon which protection is afforded by English law to the party primarily liable upon an instrument payable to bearer. The acceptor, maker or indorser of a negotiable instrument payable to bearer, but not of an instrument payable to order, is, by English law, discharged by payment to any person in possession of the instrument, if the payer has no reason to believe the possessor is not the true holder. We have in section 104, clause (*c*), restricted the protection to such instruments.

11. The Bill as now altered consists of fourteen chapters. In the first chapter we have inserted the usual preliminary matter. We have (section 1) excluded hundis from the operation of the Bill. We have provided (section 2) for the repeal of some enactments which are replaced by the provisions of the Bill.

12. Section 3 contains a definition of the term "banker" drawn from 39 & 40 Vict., c. 80, s. 3, and of "Notary Public." Notaries are seldom found in the Mufussal, and the Bill provides that their functions may be exercised by persons appointed for that purpose by the Governor General in Council.

13. Chapter II deals with notes, bills and cheques, bills in sets and crossed cheques. We have here substituted definitions which appear to be more comprehensive and accurate than those in the draft Bill. For instance, according to the original definitions, a bill of exchange differs from a cheque only in requiring that the money ordered by the instrument to be paid should be held at the disposal of the drawer—a distinction which appears to us inaccurate, as a bill of exchange is in law, equally with a cheque, assumed to be drawn against funds in the hands of the drawee. Again, the definition of a cheque would include such an instrument as a tradesman's bill on which the debtor writes an order to pay for presentation to a cash-keeper—the ordinary mode of paying bills in mercantile houses, at least in Calcutta, and one adopted by many private persons. According to the draft Bill such an instrument would apparently be negotiable—a very serious result indeed. Again, the definition of a cheque does not require that it should be drawn upon a banker or a person acting as such, nor that it should be payable on demand. These are only a few of what seemed to us the more obvious omissions. We have, therefore, framed definitions which we think will include all the essentials of these instruments.

14. Section 8 defines the holder of a promissory note, bill of exchange or cheque as a person entitled in his own name to the possession of it and to receive or recover the amount due thereon from the parties thereto. The holder of an instrument at the time of its loss or destruction also comes within the definition. The corresponding provision of the draft Bill seemed to us vague and unsatisfactory in its definition of "holder," and it was not consistently applied in the substantive provisions of the Bill.

15. In section 15 we have modified the definition of indorsement in the draft Bill by providing that it must be made for the purpose of negotiation. We have also included in the definition a like signature upon a stamped paper intended to be completed as a negotiable instrument.

16. We have added a section (17) providing, in accordance with English law, that, when an instrument may be construed either as a promissory note or bill of exchange, it shall be taken to be that which the holder elects.

17. In section 19 we have supplied an omission in the draft Bill by providing that an instrument in which no time for payment is specified and all cheques are payable on demand.

18. Section 20 provides for the filling up by the holder of blanks in a stamped paper intended to be completed as a negotiable instrument, but not completed when issued. The holder may complete the instrument for any amount covered by the stamp. To this section is added as an illustration section 9 of the draft Bill.

19. To the four presumptions as to negotiable instruments contained in the draft Bill and stated in section 27 of the present Bill, we have added presumptions that an accepted bill was accepted within a reasonable time after date and before maturity; that every bill or note receipted on the back was paid by the acceptor or maker, that is, by the party primarily liable to pay; and that a lost instrument was duly stamped.

20. In addition to the provisions of the draft Bill as to bills in sets, we have (section 29) provided for the right of that holder of one of the parts who first acquires title to his part to possession of the other parts. We have also defined an acceptor in section 7 so as to include an acceptor of a set of bills.

21. In sections 30 to 37 (both inclusive) we have substituted the provisions of the recent English Act (39 & 40 Vict., c. 81) for the sections of the draft Bill relating to crossed cheques.

22. Chapter III deals with the parties to negotiable instruments.

23. Section 38, after providing that all persons capable of contracting may be parties to notes, bills and cheques, adds that a minor may draw, indorse, deliver and negotiate such instruments so as to bind all parties except himself.

24. Section 39 provides for persons binding themselves through their authorized agents, and adds that a general authority is not sufficient for this purpose, and that an authority to draw a bill does not of itself authorize an indorsement.

25. Sections 41 and 42 provide for the liability of partners on notes, bills and cheques; and section 43 applies the provisions of the Indian Contract Act, sections 42, 43 and 45 and chapter XI, to the rights and liabilities of partners created thereby, as well as to joint rights and liabilities.

26. Section 45 defines the liability of the drawee of a bill or cheque.

27. Section 46 extends to the case of the maker of a note, a definition contained in section 60 of the draft Bill of the liability of the acceptor of a bill of exchange.

28. Section 47 adds to the category of persons who (according to section 61 of the draft Bill) can accept a bill, all or some of several joint drawees.

29. Section 49 provides that every prior party to a negotiable instrument is liable thereon to a holder in due course, that is, to a *bonâ fide* holder for value.

30. Section 50 lays down that the maker of a note or cheque, the drawer of a bill until acceptance, and the acceptor are ordinarily the principal parties to the bill and the other parties their sureties; and section 51 adds that each prior party is a principal as regards the holder, and that the intermediate parties between such prior party and the holder are sureties for him. By section 52 the provisions of the Indian Contract Act, sections 132 to 147 (both inclusive) are rendered applicable to these relations of suretyship.

31. We have added a section (54) estopping the maker of a note, the drawer of a bill or cheque and the acceptor of a bill for the honour of the drawer from denying the original validity of the instrument.

32. Section 55 adopts, with modifications, the provisions of section 117 of the Evidence Act, 1872, and of sections 36 and 62 of the draft Bill, which estop the acceptor from denying

the drawer's signature. The estoppel is, we think, properly confined by this section to suits by holders other than the drawer.

33. Section 56 estops the maker of a note and the acceptor of a bill payable to order from denying the payee's capacity to indorse.

34. Section 57 adds to the estoppel against denying false signatures, contained in section 35 of the draft Bill, an estoppel against denying the capacity to contract of any prior party to a negotiable instrument in suit.

35. Section 58 also carries on the same subject by declaring the acceptor of a bill with a forged indorsement not to be thereby relieved from liability if he knew it to be forged at the time of acceptance; and section 59 declares that the acceptor of a bill drawn in a fictitious name is not thereby relieved from liability to pay upon an indorsement by the same hand as the drawer's signature, and purporting to be made by the drawer.

36. These sections supply some omissions in the draft Bill, and, we think, adequately provide for the due currency of negotiable instruments when once put into circulation and for the protection of their holders.

37. The Bill then goes on to deal with the consideration for negotiable instruments and to protect the holder for value of instruments with respect to which there may have been originally no consideration, or a subsequent failure of consideration, wholly or in part.

38. These sections (60 to 63, both inclusive) are substantially taken from the draft Bill. We have added an illustration to section 62.

39. Chapter IV deals with negotiation.

40. To section 64, which is substantially the same as section 18 of the draft Bill, we have added an explanation to the effect that an instrument delivered upon a condition which has not happened is not negotiable except by a holder for value and without notice of such condition.

41. Where the holder of a note or bill payable to or to the order of a specified person delivers it to another person without indorsing it, but with intent to transfer his title thereto, we think that (with reference to the Code of Civil Procedure, sections 36 and 37) the transferee should not be required to sue in the name of his transferor. We have framed section 66 accordingly.

42. In section 67 we have, in substantial accordance with section 40 of the draft Bill, dealt with the case of a *bonâ fide* holder for value of a bill transferred without indorsement. In such a case we have declared the holder entitled to a return of the consideration if the bill is, after the transfer, avoided on account of any matter prior to the transfer, provided such return is claimed within a reasonable time.

43. Section 71 describes the parties who may indorse and negotiate negotiable instruments. The draft Bill does not appear to provide with sufficient clearness for this matter.

44. Section 76 embodies section 23 of the draft Bill: but it completes that section by enacting that an indorsement of a negotiable instrument for part of the amount due thereon transfers a right to retain the instrument and to receive and recover such part in the name of the indorser.

45. Section 77 provides that no agreement which is not expressed on the instrument or which is collateral thereto shall be binding upon holders for value or those deriving title from such holders. This section embodies and supplements the corresponding provisions of the draft Bill: of which section 42 provided that the title of an indorsee should not be affected by transactions independent of the instrument; and section 99 that a holder in due course should not be affected by any agreement between two signers as to the order of their liability unless such agreement appeared on the face of the instrument. The section as now drawn extends the draft sections to holders for value and to holders deriving title from holders for value; and also extends section 89 to all agreements not expressed on the instrument.

46. Chapter V deals with presentment for acceptance and presentment for payment.

47. Section 82 states the essentials of presentment for acceptance in the case of bills payable at or after sight, to which the draft Bill, section 56, clause (1), refers as bills payable after demand. We have added a provision that presentment must be made by a person entitled to demand acceptance; and we have provided for the case in which the drawee cannot after reasonable search be found, and also for the case of a bill directed to the drawee at a particular place.

48. Section 83 provides for presentment for sight of a promissory note payable at a certain period after sight—a matter unnoticed by the draft Bill.

49. Section 84 alters section 56, clause (3), of the draft Bill by restricting the time allowed to the drawee for deliberation to the departure of the next post, if that should happen within the twenty-four hours otherwise allowed. This is the English rule upon the subject.

50. Sections 85 and 86 lay down the general rule for presentment for payment, which is not distinctly laid down in the draft Bill.

51. Section 87, as to presentment for payment of inland instruments payable after date or sight, embodies section 133 of the draft Bill; but we have excluded cheques from this section; as we have provided (section 10), in accordance with English law, that such instruments are only payable on demand.

52. Section 88 provides for presentment for payment of an inland note payable by instalments—a matter omitted from the draft Bill.

53. Section 90 modifies sections 139 and 140 of the draft Bill by requiring, in accordance with English law, that an instrument drawn or accepted payable at a specified place must,

in order to charge the maker or drawer, be presented for payment at that place. The draft Bill allows presentment to be made in such cases at the place of business or residence of the maker or acceptor.

54. Section 91 embodies the general rule as to the place of presentment.

55. Section 92 extends the rule in section 141 of the draft Bill as to personal presentment to the case of presentment for acceptance.

56. Section 93 taken together with section 105 embodies section 101 of the draft Bill, with the modification that the presentment of a cheque must be made before the relation between the drawer and his banker has been altered to the prejudice of the drawer, or the drawer will be discharged from liability. The draft Bill discharges the drawer only to the extent of his actual loss; but, according to the English cases, he is discharged altogether by such delay, the payee of the cheque being considered as having, by such delay, treated the cheque as payment, and as thereby electing to look to the drawee alone (see *Hopkins* v. *Ware*, L. R. 4 Ex. 268).

57. Section 96 is new. It provides that presentment for acceptance or payment may be made by or to a duly authorized agent, or the representative of a deceased party or the assignee of an insolvent party.

58. Section 98 states the cases in which presentment for payment is excused. It embodies sections 89 and 91 of the draft Bill; and adds the case in which the drawer could not suffer damage by want of presentment; in which case presentment is by English law not necessary as against him.

59. Chapter VI treats of payment and interest. Section 100 declares that payment should be made to the holder, for payment to any other party does not of itself discharge the maker or acceptor. The next two sections, 101 and 102, provide for interest upon notes, bills and cheques, and section 103 for indemnity to the payer of an instrument lost or which cannot be produced.

60. Chapter VII deals with discharge from liability on notes, bills and cheques.

61. Section 104 provides for the discharge of a maker, acceptor or indorser, not only when the holder cancels the acceptor's or indorser's name, and when the maker, acceptor or indorser pays the amount due (sections 38, 85, 87, and 88 of the draft Bill), but also where the holder releases or otherwise discharges the maker, acceptor or indorser.

62. Section 107 adopts the provisions of 16 & 17 Vict., c. 59, section 19 by which the drawer of a cheque payable to order and purporting to be indorsed by or on behalf of the payee is discharged by payment in due course.

63. To section 110, which embodies sections 109 and 110 of the draft Bill, we have added an explanation showing what are material alterations in a negotiable instrument.

64. Section 111 is new, and provides that in special cases, such as that of a blank stamped instrument, an uncrossed cheque and an instrument endorsed in blank, a material alteration made by an indorsee discharges his indorser from liability to him in respect of the consideration as well as of the instrument.

65. Section 113 embodies section 115 of the draft Bill and section 11 of 39 & 40 Vict., c. 81, relating to crossed cheques.

66. Chapter VIII treats of notice of dishonour.

67. Section 116 substantially agrees with sections 125, 127 and 131 of the draft Bill; but we have altered the description of the parties to whom notice of dishonour by non-acceptance or non-payment must be given: the description now adopted is that those parties must include all whom the holder seeks to make severally liable on the instrument, and some one of any parties jointly liable; but notice to the maker, drawee or acceptor is unnecessary.

68. Section 117 collects into one section a number of provisions as to the form of notice and the mode of giving it. These provisions are scattered over sections 126, 127, 128 and 130 of the draft Bill. We have already pointed out that this section differs from the draft Bill in requiring notice to the party addressed that he will be held liable.

69. Section 119 adds to section 132 of the draft Bill the provision that a party receiving notice of dishonour through his agent for presentment is entitled to the same period after such receipt for the purpose of giving notice as the holder has for giving notice.

70. Section 121 describes the cases in which no notice of dishonour is necessary. These cases include, besides those of dispensation by the party entitled to notice and of inability to give the notice (which are provided for in sections 66, 67, 68, 92 and 93 of the draft Bill), the case of the drawer countermanding payment; the case where the party charged could not suffer from want of such notice; the case of an acceptor who is also a drawer; the case of a promissory note which is not negotiable, and the case in which the party knowing the facts unconditionally promises to pay the amount due on the instrument.

71. Chapter IX contains the rules for noting and protest.

72. Section 122 substantially corresponds with section 119 of the draft Bill; but it allows the noting to be made either upon the instrument, or upon a paper attached thereto, or partly upon each. And the rules as to noting and protest are confined to bills and notes, whereas the draft Bill extended them to cheques—an extension for which there is apparently no authority.

73. We have inserted in sections 123 and 124 provisions regarding protest for better security.

74. In section 126 we have reproduced the provisions of Act VI of 1840, section 4, and of 2 & 3 Wm. 4, c. 98, as to protest for non-payment after dishonour by non-acceptance.

75. Chapter X contains rules for calculating the reasonable time for presentment for acceptance or payment, for giving notice of dishonour and for noting. We have added in section 129 a provision that, in the case of notice of dishonour, when the parties carry on business or live in the same place, such notice is given within a reasonable time if it is despatched in time to reach its destination on the day next after the day of dishonour.

76. Chapter XI deals with acceptance and payment for honour. We provide (section 131) for the case of protest for better security. In accordance with a recent case (*In re Overend, Gurney and Company*, L. R. 6 Eq. 344), we have declared (section 136) that the payer for honour shall have all the rights, in respect of the bill, of the holder at the time of such payment.

77. Chapter XII, which treats of compensation, retains (section 137) the provisions of the draft Bill (section 65) substantially unaltered.

78. Chapter XIII treats of foreign bills and restricts to foreign bills the section (73) of the draft Bill, which deals with the dishonour of a bill naming a drawee in case of need.

79. The provisions of chapter XIV as to international law are substantially those of the draft Bill.

80. In conclusion, we desire to express our obligations to the following honourable and learned Judges, namely, Messrs. Turner, Kennedy, West and Nánábhái Haridás: to the Madras Chamber of Commerce: to Mr. Stewart Gladstone, Mr. R. Stewart, Mr. Dickson (late Secretary and Treasurer to the Bank of Bengal), and Mr. Scrymgeour, the Calcutta Agent of the Oriental Bank Corporation. We recommend that the Bill as now altered be republished in the *Gazette of India* and the local Gazettes, that the opinions of the Local Governments, the High Courts and the mercantile community be invited thereon, and that its further consideration be stayed till the Council re-assembles in Calcutta.

SIMLA;
The 4th October 1877.

WHITLEY STOKES.
E. C. BAYLEY.
F. R. COCKERELL.

APPENDIX.

From Secretary to Government of India, Financial Department, No. 2833, dated 3rd December 1867.

„ Chairman, Chamber of Commerce, Madras, dated 22nd October 1867.

„ Registrar, High Court, North-Western Provinces, No. 2541, dated 22nd November 1867.

Remarks by Secretary and Treasurer, Bank of Bengal.

From Junior Secretary to Government of Bengal, No. 4601, dated 30th December 1867, and enclosures.

„ First Assistant Resident, Haidarábád, No. 47, dated 12th December 1867, and enclosures.

„ Assistant Secretary to Government of Bengal, Legislative Department, No. 3, dated 14th January 1868.

„ Officiating Head Commissioner of Paper Currency, No. 388, dated 9th December 1867, and enclosures.

„ Secretary to Chief Commissioner, British Burma, No. 214—221, dated 21st January 1868, and enclosure.

„ Secretary to Government, North-Western Provinces, No. 284, dated 18th March 1868, and enclosures.

„ Under Secretary to Government, Bombay, No. 767, dated 13th March 1868, and enclosures.

„ Commissioner, Mysore, No. 7036—233, dated 11th March 1868, and enclosures.

„ Chief Secretary to Government, Madras, No. 1089, dated 9th July 1868, and enclosures.

Note by Edward Gay, Esq., dated 16th December 1867.

From Chief Commissioner, Oudh, No. 4396, dated 10th October 1868, and enclosures.

„ Secretary to Government, Panjáb, No. 1518, dated 20th November 1868, and enclosure.

„ Secretary to Government, Panjáb, No. 1582, dated 8th December 1868, and enclosure.

„ Bábu Piyári Chand Mittra, dated 6th January 1869.

„ Acting Under Secretary to Government, Bombay, No. 398, dated 4th February 1869, and enclosures.

„ Agents and Managers of certain Banks in Calcutta.

„ Acting Secretary to Government, Madras, No. 1198, dated 22nd July 1869, and enclosures.

„ Managers and Agents of certain Joint Stock Banks, Bombay, dated 21st October 1869.

No. II.

THE NEGOTIABLE INSTRUMENTS BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
3. Interpretation-clause.

CHAPTER II.

OF NOTES, BILLS AND CHEQUES.

4. Promissory Note.
5. Bill of Exchange.
6. Cheque.
7. Drawer, Drawee, Acceptor, Payee.
8. Holder.
9. Holder in due course.
10. Payment in due course.
11. Inland instrument.
12. Foreign instrument.
13. Negotiable instrument.
14. Negotiation.
15. Indorsement.
16. Indorsement in blank and in full.
    Indorsee.
17. Ambiguous instruments.
18. Amount stated differently in figures and words.
19. Instruments payable on demand.
20. Blank stamped instruments.
21. Subscribing to alternative liability.
22. Maturity.
23. At sight.
    After sight.
24. Date on which bill or note payable so many months after date or sight, or after a certain event, is at maturity.
25. Date on which bill or note payable so many days after date or sight, or after a certain event, is at maturity.
26. When day of maturity is a holiday.
27. Presumptions as to negotiable instruments.

Bills in sets.

28. Set of bills.
29. Holder of first acquired part entitled to all.

Crossed Cheques.

SECTIONS.

30. Cheque crossed generally.
31. Cheque crossed specially.
32. Crossing after issue.
33. Payment of cheque crossed generally.
    Payment of cheque crossed specially.
34. Payment of cheque crossed specially more than once.
35. Payment in due course of crossed cheque.
36. Payment of crossed cheque out of due course.
37. Cheque bearing "not negotiable."

CHAPTER III.

PARTIES TO NOTES, BILLS AND CHEQUES.

38. Capacity to make, &c., promissory notes, &c.
    Minor.
39. Agency.
40. Liability of agent signing.
41. Acceptance by several drawees not partners.
42. When partnership bound by promissory notes, &c.
43. Partnership and joint rights and liabilities.
    Suretyship.
44. Liability of drawer.
45. Liability of drawee.
46. Liability of maker of note and acceptor of bill.
47. Only drawee can be acceptor except in need or for honour.
48. Liability of indorser.
49. Liability of prior parties to holder in due course.
50. Maker, drawer and acceptor principals.
51. Prior party a principal in respect of each subsequent party.
52. Suretyship.
53. Discharge of indorser's liability.
54. Estoppel against denying original validity of instrument.
55. Estoppel against denying drawer's signature.
56. Estoppel against denying capacity of payee to indorse.
57. Estoppel against denying signature or capacity of prior party.
58. Acceptor bound although indorsement forged.
59. Acceptance of bill drawn in fictitious name.
60. Party receiving consideration liable to subsequent parties.
61. Party not liable to one from whom no consideration moved.
62. Partial absence or failure of money-consideration.
63. Partial failure of consideration not consisting of money.

CHAPTER IV.

OF NEGOTIATION.

SECTIONS.

64. Negotiation by delivery.
65. Negotiation by indorsement.
66. Transfer without indorsement.
67. Liability of transferor without indorsement.
68. Conversion of indorsement in blank into indorsement in full.
69. Effect of indorsement.
70. Negotiability may be restricted or excluded.
71. Who may negotiate.
72. Indorser who excludes his own liability or makes it conditional.
73. Holder deriving title from holder in due course.
74. Instrument indorsed in blank.
75. Conversion of indorsement in blank into indorsement in full.
76. Indorsement for part of sum due.
77. Collateral agreements.
78. Legal representative cannot by delivery only negotiate instrument indorsed by deceased.
79. Instrument obtained by unlawful means or for illegal consideration.
80. Instrument acquired after dishonour or when overdue.
Accommodation note or bill.
81. Instrument negotiable till payment or satisfaction.

CHAPTER V.

OF PRESENTMENT.

82. Presentment for acceptance.
83. Presentment of promissory note for sight.
84. Drawee's time for deliberation.
85. Presentment for payment.
86. Hours for presentment.
87. Presentment for payment of inland instrument payable after date or sight.
88. Presentment for payment of inland promissory note payable by instalments.
89. Presentment for payment of instrument payable at specified place and not elsewhere.
90. Instrument payable at specified place.
91. Presentment where no exclusive place specified.
92. Presentment when maker, &c., has no known place of business or residence.
93. Presentment of cheque to charge drawer.
94. Presentment of cheque to charge any other person.
95. Presentment of instrument payable on demand.

SECTIONS.

96. Presentment by or to agent, representative of deceased, or assignee of insolvent.
97. Posting instruments to be presented.
98. When presentment unnecessary.
99. Liability of banker for negligently dealing with bill presented for acceptance.

CHAPTER VI.

OF PAYMENT AND INTEREST.

100. To whom payment should be made.
101. Interest when rate specified.
102. Interest when no rate specified.
103. Delivery of instrument on payment, or indemnity in case of loss.

CHAPTER VII.

OF DISCHARGE FROM LIABILITY ON NOTES, BILLS AND CHEQUES.

104. Discharge from liability:
by cancellation:
by release:
by payment.
105. Discharge by allowing drawee more than twenty-four hours to accept.
106. When cheque not duly presented and drawer damaged thereby.
107. Cheque payable to order.
108. Parties not consenting discharged by conditional or limited acceptance.
109. Alteration by stranger in note or bill.
110. Effect of material alteration.
111. Alteration by indorsee.
112. Acceptor or indorser bound notwithstanding previous alteration.
113. Payment of instrument on which alteration is not apparent.

CHAPTER VIII.

OF NOTICE OF DISHONOUR.

114. Dishonour by non-acceptance.
115. Dishonour by non-payment.
116. By and to whom notice should be given.
117. Mode in which notice may be given.
118. Party receiving must transmit notice of dishonour.
119. Agent for presentment.
120. When party to whom notice given is dead.
121. When notice of dishonour is unnecessary.

CHAPTER IX.

OF NOTING AND PROTEST.

122. Noting.
123. Protest.
Protest for better security.

SECTIONS.

124. Contents of protest.
125. Notice of protest.
126. Protest for non-payment after dishonour by non-acceptance.

CHAPTER X.

OF REASONABLE TIME.

127. Reasonable time.
128. Reasonable time for presentment.
129. Reasonable time for giving notice of dishonour.
130. Reasonable time for transmitting such notice.

CHAPTER XI.

OF ACCEPTANCE AND PAYMENT FOR HONOUR.

131. Acceptance for honour.
132. Acceptance not specifying for whose honour it is made.
133. Liability of acceptor for honour.
134. When acceptor for honour may be charged.
135. Payment for honour.
136. Right of payer for honour.

CHAPTER XII.

OF COMPENSATION.

137. Rules as to compensation.

CHAPTER XIII.

OF FOREIGN BILLS.

138. Drawee in case of need.
139. Protest of foreign bills.

CHAPTER XIV.

OF INTERNATIONAL LAW.

140. Law governing liability of maker, acceptor or indorser of foreign instrument.
141. Law of place of payment governs dishonour.
142. Instrument made, &c., out of British India, but in accordance with its law.
143. Presumption as to foreign law.

SCHEDULE.

A Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques.

Preamble.

Whereas it is expedient to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Negotiable Instruments Act, 1877:"

Local extent.

It extends to the whole of British India; but nothing in this Act applies to hundís;

Commencement.

And it shall come into force on the first day of May, 1878.

Repeal of enactments.

2. On and from that day the enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column thereof.

Interpretation-clause.

3. In this Act—

"Banker."

"Banker" includes persons or a corporation or company acting as bankers, and

"Notary Public."

"Notary Public" includes also any officer appointed by the Governor General in Council to perform the functions of a Notary Public under this Act.

CHAPTER II.

OF NOTES, BILLS AND CHEQUES.

Promissory Note.

4. A promissory note is an instrument in writing (not being a bank note or a currency note) containing an unconditional undertaking, signed by the maker, to pay a certain sum of money only to, or to the order of, a person ascertainable when such undertaking is made, or to the bearer of the instrument.

Illustrations.

A signs instruments in the following terms:—

(*a*) "I promise to pay B or order Rs. 500."

(*b*) "I promise to account with B or order for Rs. 500 value received by me."

(*c*) "I acknowledge myself to be indebted to B in Rs. 1,000, to be paid on demand, for value received."

(*d*) "Mr. B, I O U Rs. 1,000."

The instruments respectively marked (*a*), (*b*) and (*c*) are promissory notes. The instrument marked (*d*) is not a promissory note.

Bill of exchange.

5. A bill of exchange is an instrument in writing (not being a cheque) containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to, or to the order of, a person ascertainable when such order is given or to the bearer of the instrument.

Cheque.

6. A cheque is an instrument in writing, containing an unconditional order, signed by the maker, directing a specified banker to pay a certain sum of money only to, or to the order of, a person ascertainable when such order is given, or to the bearer thereof.

"Drawer."
"Drawee."

7. The maker of a bill of exchange or cheque is called the "drawer;" the person thereby directed to pay is called the "drawee."

"Drawee in case of need."

When the bill gives the name of any person in addition to the drawee to be resorted to in case of need, such person is called a "drawee in case of need."

"Acceptor."

After the drawee of a bill has signed his assent upon the bill, or if there are more parts thereof than one, upon one of such parts, and delivered the same, or

given notice of such signing, to the holder or to some person on his behalf, he is called the "acceptor."

"Acceptor for honour."

When acceptance is refused and the bill is protested for non-acceptance, and any person accepts it *supra protest* for honour of the drawer or of any one of the indorsers, such person is called an "acceptor for honour."

"Payee."

The person named in the instrument, to whom or to whose order the money is by the instrument directed to be paid, is called the "payee."

"Holder."

8. The "holder" of a promissory note, bill of exchange or cheque means any person entitled in his own name to the possession thereof and to receive or recover the amount due thereon from the parties thereto.

Where the note, bill or cheque is lost or destroyed, its holder is the person so entitled at the time of such loss or destruction.

"Holder in due course."

9. "Holder in due course" means any person who became the possessor of a promissory note, bill of exchange or cheque if payable to bearer, or the payee or indorsee thereof, if payable to, or to the order of, a payee, for valuable consideration before the amount mentioned in it became payable, and without having reason to believe that any defect existed in the title of the person from whom he derived his title.

"Payment in due course."

10. "Payment in due course" means payment in accordance with the apparent tenor of the instrument in good faith and without negligence to any person in possession thereof under circumstances which do not afford a reasonable ground for believing that such person is not entitled to receive payment of the amount therein mentioned.

Inland instrument.

11. A promissory note, bill of exchange or cheque drawn or made in British India, and made payable in, or drawn upon any person resident in, British India shall be deemed to be an inland instrument.

Foreign instrument.

12. Any such instrument not so drawn, made or made payable shall be deemed to be a foreign instrument.

"Negotiable instrument."

13. A "negotiable instrument" means a promissory note, bill of exchange or cheque expressed to be payable to, or to the order of, a specified person, or to ". or order," or to the bearer thereof.

Negotiation.

14. When a promissory note, bill of exchange or cheque is transferred to any person, so as to constitute that person the holder thereof, the instrument is said to be negotiated.

Indorsement.

15. When the maker or holder of a negotiable instrument signs the same, otherwise than as such maker, for the purpose of negotiation, on the back or face thereof or on a slip of paper annexed thereto, or so signs for the same purpose a stamped paper intended to be completed as a negotiable instrument, he is said to indorse the same, and is called the "indorser."

Indorsement "in blank" and "in full."

16. If the indorser signs his name only, the indorsement is said to be "in blank," and if he adds a direction to pay the whole or any part of the amount mentioned in the instrument to, or to the order of, a specified person, the indorsement is said to be "in full;" and the person so specified is called the "indorsee" of the instrument.

"Indorsee."

Ambiguous instruments.

17. Where an instrument may be construed either as a promissory note or bill of exchange, the holder may at his election treat it as either, and the instrument shall be thenceforward treated accordingly.

Where amount is stated differently in figures and words.

18. If the amount promised or ordered to be paid is stated differently in figures and in words, the amount stated in words shall be the amount promised or ordered to be paid.

Instruments payable on demand.

19. A promissory note or bill of exchange, in which no time for payment is specified, and a cheque are payable on demand.

Blank stamped instruments.

20. Where a stamped paper, which is intended to be completed as a negotiable instrument, is signed and delivered by a competent person as maker, drawer, acceptor or indorser, the holder thereof may complete the same by filling up any blanks therein, and the person so signing shall be liable upon such instrument, in the capacity in which he signed the same, for any amount which may be specified therein not exceeding the amount covered by the stamp thereon.

Illustration.

A stamped paper intended to be completed as a negotiable instrument is made payable to " or order:" the holder of such instrument may fill up the blank with his own name, or that of any other person.

Subscribing to alternative liability.

21. Where a promissory note is signed by two persons, and it appears on the face of it that one of them subscribes only to an alternative liability, such one is not liable on the note as maker, but is liable as guaranteeing its payment by the maker.

"Maturity."

22. The maturity of a promissory note, bill of exchange or cheque is the date at which it is payable.

"At sight."
"After sight."

23. In a promissory note or bill of exchange the expression "at sight" means on demand. The expression "after sight" means, in a promissory note, after presentment for sight, and in a bill of exchange, after acceptance or protest for non-acceptance.

Date on which bill or note payable so many months after date or sight, or after a certain event, is at maturity.

24. In calculating the date at which a promissory note or bill of exchange, made payable a stated number of months after date or after sight, or after a certain event, is at maturity, the period stated shall be held to terminate on the day of the month which corresponds with the day on which the instrument

is dated or presented for acceptance or sight or the event happens. If the month in which the period would terminate has no corresponding day, the period shall be held to terminate on the last day of such month.

Illustrations.

(*a*) A negotiable instrument dated 1st February is made payable at one month after date. The instrument is at maturity on the 1st of March.

(*b*) A negotiable instrument dated 29th January 1877 is made payable at one month after date. The instrument is at maturity on the 28th February 1877.

(*c*) A negotiable instrument dated 30th August 1877 is made payable three months after date. The instrument is at maturity on the 30th November 1877.

(*d*) A promissory note or bill of exchange, dated 31st August 1877, is made payable three months after date. The instrument is at maturity on the 30th November 1877.

Date on which bill or note payable so many days after date or sight, or after a certain event, is at maturity.

25. In calculating the date at which a promissory note or bill of exchange, made payable a certain number of days after date or after sight or after a certain event, is at maturity, the day of the date, or of presentment for acceptance or sight, or on which the event happens, shall be excluded.

When day of maturity is a holiday.

26. When the day on which a promissory note, bill of exchange or cheque is at maturity is not a business day, the instrument shall be deemed to be due on the next preceding business day; but if the day of maturity is a public holiday, then on the next succeeding business day.

Explanation.—The expression "public holiday" includes Sundays: New-Year's day, Christmas day: if either of such days falls on a Sunday, the next following Monday: Good-Friday; and any other day declared by the Local Government, by notification in the official Gazette, to be a public holiday within the meaning of this Act.

Presumptions as to negotiable instruments;

27. Until the contrary is proved, the following presumptions shall be made :—

of valuable consideration;

(*a*) that every negotiable instrument was made, drawn, accepted, indorsed, negotiated and transferred for valuable consideration :

as to time of acceptance;

(*b*) that every accepted bill of exchange was accepted within a reasonable time after its date and before its maturity :

as to time of transfer;

(*c*) that every transfer of a negotiable instrument was made before its maturity :

as to payment;

(*d*) that every promissory note or bill of exchange receipted on the back was paid by the maker or acceptor thereof respectively :

that holder is a holder in due course;

(*e*) that the holder of a negotiable instrument is a holder in due course :

as to order of indorsements;

(*f*) that the indorsements appearing upon a negotiable instrument were made in the order in which they appear thereon :

as to stamp.

(*g*) that a lost bill of exchange, promissory note or cheque was duly stamped.

Bills in Sets.

Set of bills.

28. Bill of exchange may be drawn in parts, each part being numbered and containing a condition that it shall continue payable only so long as the others remain unpaid. All the parts together make a set; but the whole set constitutes only one bill, and is extinguished when one of the parts, if a separate bill, would be extinguished.

Exception.—When a person accepts or indorses different parts of the bill in favour of different persons, he is liable on each part as if it were a separate bill.

Holder of first acquired part entitled to all.

29. That holder of one of the parts, who first acquired title to his part, is entitled to the other parts of the same set.

Crossed Cheques.

Cheque crossed generally.

30. Where a cheque bears across its face an addition of the words "and company" or any abbreviation thereof, between two parallel transverse lines, or of two parallel transverse lines simply, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed generally.

Cheque crossed specially.

31. Where a cheque bears across its face an addition of the name of a banker, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed specially, and to be crossed to that banker.

Crossing after issue.

32. Where a cheque is uncrossed, the holder may cross it generally or specially.

Where a cheque is crossed generally, the holder may cross it specially.

Where a cheque is crossed generally or specially, the holder may add the words "not negotiable."

Where a cheque is crossed specially, the banker to whom it is crossed may again cross it specially to another banker, his agent for collection.

Payment of cheque crossed generally.

33. Where a cheque is crossed generally, the banker on whom it is drawn shall not pay it otherwise than to a banker.

Payment of cheque crossed specially.

Where a cheque is crossed specially, the banker on whom it is drawn shall not pay it otherwise than to the banker to whom it is crossed, or his agent for collection.

Payment of cheque crossed specially more than once.

34. Where a cheque is crossed specially to more than one banker, except when crossed to an agent for the purpose of collection, the banker on whom it is drawn shall refuse payment thereof.

Payment in due course of crossed cheque.

35. Where the banker on whom a crossed cheque is drawn has paid the same in due course, the banker paying the cheque, and (in case such cheque has come to the hands of the payee) the drawer thereof, shall respectively be entitled to the same rights, and be placed in the same position in all

respects, as they would respectively be entitled to and placed in if the amount of the cheque had been paid to and received by the true owner thereof.

Payment of crossed cheque out of due course.

36. Any banker paying a cheque crossed generally otherwise than to a banker, or a cheque crossed specially otherwise than to the banker to whom the same shall be crossed, or his agent for collection, being a banker, shall be liable to the true owner of the cheque for any loss he may sustain owing to the cheque having been so paid.

Cheque bearing "not negotiable."

37. A person taking a cheque crossed generally or specially, bearing in either case the words "not negotiable," shall not have, and shall not be capable of giving, a better title to the cheque than that which the person from whom he took it had.

But a banker who has in good faith and without negligence received payment from a customer of a cheque crossed generally or specially to himself shall not, in case the title to the cheque proves defective, incur any liability to the true owner of the cheque by reason only of having received such payment.

CHAPTER III.

PARTIES TO NOTES, BILLS AND CHEQUES.

Capacity to make, &c., promissory notes, &c.

38. Every person capable of contracting, according to the law to which he is subject, may bind himself and be bound by the making, drawing, acceptance, indorsement, delivery and negotiation of a promissory note, bill of exchange or cheque.

Minor.

A minor may draw, indorse, deliver and negotiate such instruments so as to bind all parties except himself.

Agency.

39. Every person capable of binding himself or of being bound, as in the last preceding section mentioned, may so bind himself or be bound by a duly authorized agent acting in his name.

A general authority to transact business and to receive and discharge debts does not confer upon an agent the power of accepting or indorsing bills of exchange so as to bind his principal.

An authority to draw bills of exchange does not of itself import an authority to indorse.

Liability of agent signing.

40. An agent who signs his name to a promissory note, bill of exchange or cheque, without indicating thereon that he signs as agent, or that he does not intend thereby to incur personal responsibility, is liable personally on the instrument, except to those who know that he signed as agent, or that he had no such intention.

Acceptance by several drawees not partners.

41. Where there are several drawees of a bill of exchange who are not partners, each of them can accept it for himself, but none or them can accept it for another without his authority.

When partnership bound by promissory notes, &c.

42. When it is within the scope of the business of a partnership to make, draw, accept, indorse or negotiate promissory notes, bills of exchange or cheques, any partner may bind his firm by making, drawing, accepting, indorsing or negotiating such instruments in the name of his firm, but not otherwise.

Exception.—A partner may bind his firm by accepting in his own name, for partnership purposes, a bill drawn upon the firm.

Partnership and joint rights and liabilities.

43. In the absence of a contract to the contrary, the provisions of the Indian Contract Act, 1872, sections 42, 43 and 45, and those of chapter XI of the same Act shall respectively apply to all joint rights and liabilities created by promissory notes, bills of exchange and cheques, and to the rights and liabilities thereon of partners.

Liability of drawer.

44. The drawer of a bill of exchange or cheque is bound, in case of dishonour by the drawee or acceptor thereof, to compensate the holder for any loss or damage caused thereby, provided due notice of dishonour has been given to, or received by, the drawer as hereinafter provided.

Liability of drawee.

45. The drawee of a bill of exchange or cheque, having sufficient funds of the drawer in his hands properly applicable to the payment of such bill or cheque, must accept the bill or pay the cheque when duly required so to do, and, in default of such acceptance or payment, must compensate the drawer for any loss or damage caused by such default.

Liability of maker of note and acceptor of bill.

46. Except as provided in sections 38, 61, 62, 63, 79, 85, 89, 90, 104 and 109, and in the absence of a contract to the contrary,—

(*a*) the maker of a promissory note and the acceptor before maturity of a bill of exchange, are bound to pay the amount thereof according to the apparent tenor of the note or acceptance respectively, and

(*b*) the acceptor of a bill of exchange at or after maturity is bound to pay the amount thereof to the holder on demand.

In default of such payment as aforesaid, such maker or acceptor is bound to compensate any party thereto for any loss or damage sustained by him, and caused by such default.

Only drawee can be acceptor except in need or for honour.

47. No person except the drawee of a bill of exchange, or all or some of several joint drawees, or a person named therein as a drawee in case of need, or an acceptor for honour, can bind himself by an acceptance.

Liability of indorser.

48. Except as provided in sections 38, 61, 62, 63, 75, 76, 79, 82, 83, 85, 89, 93, 104, 105, 106, 108, 109, 110 and 121, clause (*a*), and in the absence of a contract to the contrary, every person who indorses and delivers a negotiable instrument before maturity, without, in such indorsement, expressly excluding or making conditional his own liability, is bound thereby to every subsequent holder, in case of dishonour by the drawee, acceptor or maker, to compensate such holder for any loss or

damage caused to him by such dishonour, provided due notice of dishonour has been given to, or received by, such indorser as hereinafter provided.

Every indorser after dishonour is liable as upon an instrument payable on demand.

Liability of prior parties to holder in due course.

49. Every prior party to a negotiable instrument is liable thereon to a holder in due course.

Maker, drawer and acceptor principals.

50. The maker of a promissory note or cheque, the drawer of a bill of exchange until acceptance, and the acceptor are, as between themselves and any other parties thereto, in the absence of any contract to the contrary between themselves and such parties, liable thereon as principal debtors, and the other parties thereto are liable thereon as sureties for them.

Prior party a principal in respect of each subsequent party.

51. Every prior party to a negotiable instrument is, as between himself and the holder thereof, in the absence of any contract to the contrary between himself and the holder, liable thereon as a principal debtor, and the parties thereto, subsequent to him and prior to such holder, are liable to the holder as sureties for such prior party.

Illustration.

A draws a bill on B, who accepts. A afterwards indorses the bill to C, C to D, and D to E. As between E and B, B is the principal debtor, and A, C and D are his sureties. As between E and A, A is the principal debtor, and C and D are his sureties. As between E and C, C is the principal debtor and D is his surety.

Suretyship.

52. The provisions of sections 132 to 147, both inclusive, of the Indian Contract Act, 1872, shall apply to the relations of suretyship between parties to negotiable instruments.

Discharge of indorser's liability.

53. The indorser of a negotiable instrument is not discharged from his liability thereupon by the holder having merely forborne to sue a prior party; but where the holder, without the consent of the indorser, destroys or impairs the indorser's remedy against a prior party, the indorser is discharged from liability to the holder to the same extent as if the instrument had been paid at maturity.

Illustration.

A is the holder of a bill of exchange made payable to the order of B, which contains the following indorsements in blank :—

First indorsement, "John De Souza."
Second indorsement, "Peter Williams."
Third indorsement, "Wright and Co."
Fourth indorsement, "John Rozario."

This bill A puts in suit against John Rozario and strikes out the indorsements by Peter Williams and Wright and Co. A is not entitled to recover anything from John Rozario.

Estoppel against denying original validity of instrument.

54. No maker of a promissory note, and no drawer of a bill of exchange or cheque, and no acceptor of a bill of exchange for the honour of the drawer shall, in a suit thereon, be permitted to deny the validity of the instrument as originally made or drawn.

Estoppel against denying drawer's signature.

55. No acceptor of a bill of exchange shall, in a suit thereon by a holder other than the drawer, be permitted to deny that the bill was drawn by the person by whom it purports to have been drawn.

Estoppel against denying capacity of payee to indorse.

56. No maker of a promissory note and no acceptor of a bill of exchange payable to, or to the order of, a specified person shall, in a suit thereon, be permitted to deny the capacity of the payee thereof to indorse the same.

Estoppel against denying signature or capacity of prior party.

57. No indorser of a negotiable instrument shall, in a suit thereon by a subsequent holder, be permitted to deny the signature or capacity to contract of any prior party to the instrument.

Acceptor bound although indorsement forged.

58. An acceptor of a bill of exchange is not relieved from liability, by reason that an indorsement thereon is forged, if he knew or had reason to believe such indorsement to be forged when he accepted the bill.

Acceptance of bill drawn in fictitious name.

59. An acceptor of a bill of exchange drawn in a fictitious name is not, by reason that such name is fictitious, relieved from liability to any holder claiming under an indorsement by the same hand as the drawer's signature, and purporting to be made by the drawer.

Party receiving consideration liable to subsequent parties.

60. If at any time there has been valuable consideration between any parties to a negotiable instrument for the making, drawing, acceptance, indorsement, negotiation or transfer thereof, the party receiving such consideration is, except as provided in sections 38, 62, 63, 75, 82, 83, 85, 89, 90, 93, 104, 105, 106, 107, 108, 109, 110 and 111, and in the absence of any contract to the contrary, liable upon the instrument to all subsequent parties thereto, and every subsequent holder is a holder for consideration.

Illustrations.

(*a*) A indorses a bill of exchange to B, at the request of C, for C's account with B. B is a holder of the bill for consideration, and if he indorses it as a present to D, D is a holder for consideration.

(*b*) A, the holder of a negotiable instrument, indorses it in full to B, in the belief that B has done something which he has not done. B, for consideration, indorses the instrument in blank to C, and C indorses it to D. D is a holder of the instrument for consideration.

(*c*) A, the holder of a negotiable instrument indorses it in full to B, in the belief that B has done something which he has not done. B, for consideration proceeding from C, indorses the instrument in blank to C, and C indorses it to D, D strikes out C's indorsement. D is a holder of the instrument for consideration.

Party not liable to one from whom no consideration moved.

61. When there was no consideration for the making, drawing, acceptance or indorsement of a negotiable instrument, or when the consideration has wholly failed, the maker, drawer, acceptor or indorser is not liable thereon to the party in whose favour the instrument was so made, drawn, accepted or indorsed, or to any party claiming through such party, unless valuable con-

sideration moved from the claimant or from some party through whom he derives title. But the maker, drawer, acceptor or indorser is liable to compensate any subsequent party who, being liable on such instrument, pays the amount due thereon.

Partial absence or failure of money-consideration.

62. When the consideration for which a person signed a promissory note, bill of exchange or cheque consisted of money, and was originally absent in part or has subsequently failed in part, the sum which a holder standing in immediate relation with such signer is entitled to receive from him is proportionally reduced.

Explanation.—The drawer of a bill of exchange stands in immediate relation with the acceptor. The maker of a promissory note, bill of exchange or cheque, stands in immediate relation with the payee, and the indorser with his indorsee. Other signers may by agreement stand in immediate relation with a holder.

Illustration.

A draws a bill on B for Rs. 500 payable to the order of A. B accepts the bill, but subsequently dishonours it by non-payment. A sues B on the bill. B proves that it was accepted for value as to Rs. 400, and as an accommodation to the plaintiff as to the residue. A can only recover Rs. 400.

Partial failure of consideration not consisting of money.

63. Where a part of the consideration for which a person signed a promissory note, bill of exchange or cheque, though not consisting of money, is readily ascertainable in money, and there has been a failure of that part, the sum which a holder standing in immediate relation with such signer is entitled to receive from him, is proportionally reduced.

CHAPTER IV.

OF NEGOTIATION.

Negotiation by delivery.

64. Subject to the provisions of section 79, a promissory note, bill of exchange or cheque payable to bearer is negotiable by delivery thereof.

Exception.—A promissory note, bill of exchange or cheque delivered on condition that it is not to take effect except in a certain event is not negotiable (except in the hands of a holder for value without notice) unless such event happens.

Illustrations.

(*a.*) A, the holder of a negotiable instrument payable to bearer, delivers it to B's agent to keep for B. The instrument has been negotiated.

(*b.*) A, the holder of a negotiable instrument payable to bearer which is in the hands of A's banker, who is at the time the banker of B, directs the banker to transfer the instrument to B's credit in the banker's account with B. The banker does so, and accordingly now possesses the instrument as B's agent. The instrument has been negotiated, and B has become the holder of it.

Negotiation by indorsement.

65. Subject to the provisions of section 79, a promissory note, bill of exchange or cheque payable to, or to the order of, a specified person is negotiable by the holder by indorsement and delivery thereof.

Transfer without indorsement.

66. If the holder of such an instrument as in the last preceding section mentioned, delivers it to another person without indorsing it, but with intent to transfer his title thereto, the transferee acquires by such delivery all the rights which the transferor had as holder except the right of negotiation, and he may sue upon the instrument in his own name.

Liability of transferor without indorsement.

67. If such transfer, as in the last preceding section mentioned, is made for valuable consideration to a person having no reason to believe in the existence of any matter affecting the validity of the instrument or of the transfer thereof, and the instrument is thereafter avoided as against any party on account of matters prior to such transfer, the transferor is bound to return to the transferee the consideration received, provided that such return is claimed within a reasonable time.

Conversion of indorsement in blank into indorsement in full.

68. The holder of a negotiable instrument indorsed in blank may, without signing his own name, by writing above the indorser's signature a direction to pay to any other person as indorsee, convert the indorsement in blank into an indorsement in full; and the holder does not thereby incur the responsibility of an indorser.

Effect of indorsement.

69. The indorsement of a negotiable instrument transfers to the indorsee the property therein with the right of further negotiation; but the indorsement may, by express words, be restrained to a transfer of the property without such right, or may merely constitute the indorsee an agent to indorse the instrument, or to receive its contents for the indorser, or for some other specified person.

Negotiability may be restricted or excluded.

70. The indorser of a negotiable instrument may, by express words in the indorsement, restrict or exclude the right of the indorsee to negotiate the instrument, although the instrument was, at the time of such words being written, payable to the bearer thereof.

Illustrations.

B signs the following indorsements on different negotiable instruments :—

(*a*) "Pay the contents to C only."

(*b*) "Pay C for my use."

(*c*) "Pay C or order for the account of B."

(*d*) "The within must be credited to C."

These indorsements exclude the right of further negotiation by C.

(*e*) "Pay C."

(*f*) "Pay C value in account with the Oriental Bank."

(*g*) "Pay the contents to C, being part of the consideration in a certain deed of assignment executed by C to the indorser and others."

These indorsements do not exclude the right of further negotiation by C.

Who may negotiate.

71. Every sole maker, drawer, payee or indorsee, or all of several joint makers, drawers, payees or indorsees of a negotiable instrument may, if the negotiability of such instrument has not been restricted or excluded, as in the last preceding section mentioned, indorse and negotiate the same.

Explanation.—Nothing in this section enables a maker or drawer to indorse or negotiate an instrument, unless he is in lawful possession or is holder thereof; or enables a payee or indorsee to indorse or negotiate an instrument, unless he is holder thereof.

Illustration.

A bill is drawn payable to A or order. A indorses it to B, the indorsement not containing the words "or order," or any equivalent words. B may negotiate the instrument.

Indorser who excludes his own liability or makes it conditional.

72. The indorser of a negotiable instrument may, by express words in the indorsement, exclude his own liability thereon, or make such liability or the right of the indorsee to receive the amount due thereon, depend upon the happening of a specified event, although such event may never happen.

Where an indorser so excludes his liability and afterwards becomes the holder of the instrument, all intermediate indorsers are liable to him.

Illustrations.

(*a.*) The indorser of a negotiable instrument signs his name, adding the words—

"Without recourse to me."

Upon this indorsement he incurs no liability.

(*b.*) A, the payee and holder of a bill of exchange, indorses it to B, and B to C. C then indorses it back to A, each of these indorsements being in due course. A is reinstated in his former rights upon the instrument, but has not acquired any rights against B or C.

(*c.*) A is the payee and holder of a negotiable instrument. Excluding personal liability by an indorsement "without recourse," he transfers the instrument to B, and B indorses it to C, who indorses it to A. A is not only reinstated in his former rights, but has the rights of an indorsee against B and C.

Holder deriving title from holder in due course.

73. A holder of a negotiable instrument who derives title from a holder in due course has the rights thereon of that holder in due course.

Instrument indorsed in blank.

74. A negotiable instrument indorsed in blank is payable to the bearer thereof even although originally payable to order.

Conversion of indorsement in blank into indorsement in full.

75. If a negotiable instrument after having been indorsed in blank is indorsed in full, the amount of it cannot be claimed from the indorser in full, except by the person to whom it has been indorsed in full, or by one who derives title through such person.

Indorsement for part of sum due.

76. Where a negotiable instrument is indorsed for part of the sum due thereon to the indorser, the indorsement transfers only a right to retain the instrument, and to receive or sue for such part in the name of the indorser.

Collateral agreements.

77. No agreement between any parties to a negotiable instrument which is not expressed thereon, or which is collateral thereto, is binding upon any other holder thereof for valuable consideration, or upon any holder deriving title from a holder for valuable consideration.

Illustration.

A person who is a creditor of A signs, as acceptor, a bill of exchange in A's favour for 3,000 rupees. A being the holder indorses it for value to B, who is aware that the acceptor was a creditor of A. A's debt to the acceptor cannot be set off against B's claim on the bill.

Legal representative cannot by delivery only negotiate instrument indorsed by deceased.

78. The legal representative of a deceased person cannot negotiate by delivery a promissory note, bill of exchange or cheque payable to order and indorsed by the deceased but not delivered.

Instrument obtained by unlawful means or for illegal consideration.

79. When a negotiable instrument has been lost, or has been obtained from any maker, acceptor or holder thereof by unlawful means, or for an illegal consideration, no possessor or indorsee, who claims through the person who so obtained the instrument, is entitled to receive the amount due thereon from such maker, acceptor or holder, or from any party prior to such holder, unless such possessor or indorsee is, or some person through whom he claims was, a holder thereof in due course.

Instrument acquired after dishonour or when overdue.

80. The holder of a negotiable instrument, who has acquired it after dishonour, whether by non-acceptance or non-payment, with notice thereof, or after maturity, has only the rights thereon of his transferor:

Accommodation note or bill.

Provided that any person who, in good faith and for valuable consideration, becomes the holder, after maturity, of a promissory note or bill of exchange made, drawn or accepted without consideration for the purpose of enabling some party thereto to raise money thereon, may recover the amount of the note or bill from any prior party.

Illustration.

The acceptor of a bill of exchange, when he accepted it, deposited with the drawer certain goods as a collateral security for the payment of the bill, with power to the drawer to sell the goods and apply the proceeds in discharge of the bill if it were not paid at maturity. The bill not having been paid at maturity, the drawer sold the goods and retained the proceeds, but indorsed the bill to A. A's title is subject to the same objection as the drawer's title.

Instrument negotiable till payment or satisfaction.

81. A negotiable instrument may be negotiated (except by the maker, drawee or acceptor after maturity) until payment or satisfaction thereof by the maker, drawee or acceptor at or after maturity, but not after such payment or satisfaction.

CHAPTER V.

OF PRESENTMENT.

Presentment for acceptance.

82. A bill of exchange payable at or after sight must, if no time or place is specified therein for presentment, be presented to the drawee thereof for acceptance, if he can, after reasonable search, be found, by a person entitled to demand acceptance, within a reasonable time after it is drawn, and in business hours on a business day. In default of such presentment, no party thereto is liable thereon to the person making such default.

If the drawee cannot, after reasonable search, be found, the bill is dishonoured.

If the bill is directed to the drawee at a particular place, it must be presented at that place; and if at the due date for presentment he has absconded, the bill is dishonoured.

Presentment of promissory note for sight.

83. A promissory note, payable at a certain period after sight, must be presented to the maker thereof for sight, by a person entitled to demand payment, within a reasonable time after it is made and in business hours on a business day. In default of such presentment

no party thereto is liable thereon to the person making such default.

Drawee's time for deliberation.

84. The drawee of a bill of exchange presented to him for acceptance may retain the same until the end of twenty-four hours, or until the next post to the holder, whichever first happens, to consider whether he will accept it.

Explanation.—In calculating the twenty-four hours mentioned in this section, days which are not business days shall be excluded.

Presentment for payment.

85. Promissory notes, bills of exchange and cheques must be presented for payment to the maker, acceptor or drawee thereof respectively, by or on behalf of the holder as hereinafter provided. In default of such presentment, the other parties thereto are not liable thereon to such holder.

Exception.—No presentment is necessary of a promissory note payable on demand in order to charge the maker thereof.

Hours for presentment.

86. Presentment for payment must be made during the usual hours of business, and, if at a banker's, within banking hours.

Presentment for payment of inland instrument payable after date or sight.

87. An inland promissory note or bill of exchange, made payable at a specified period after date or sight thereof, must be presented for payment within three days after the end of such period.

Presentment for payment of inland promissory note payable by instalments.

88. An inland promissory note payable by instalments must be presented for payment within three days after the date fixed for payment of each instalment; and non-payment on such presentment has the same effect as non-payment of a note at maturity.

Presentment for payment of instrument payable at specified place and not elsewhere.

89. A promissory note, bill of exchange or cheque made, drawn or accepted payable at a specified place and not elsewhere must, in order to charge any party, thereto, be presented for payment at that place.

Instrument payable at specified place.

90. A promissory note or bill of exchange made drawn or accepted payable at a specified place must, in order to charge the maker or drawer thereof, be presented for payment at that place.

Presentment where no exclusive place specified.

91. A promissory note or bill of exchange, not made payable as in the last two preceding sections mentioned, must be presented for payment at one of the places specified (if any), or at the place of business (if any), or at the usual residence, of the maker, drawee or acceptor thereof, as the case may be.

Presentment when maker, &c., has no known place of business or residence.

92. If the maker, drawee or acceptor of a negotiable instrument has no known place of business or fixed residence, and no place is specified in the instrument for presentment for acceptance or payment, such presentment may be made to him in person wherever he can be found.

Presentment of cheque to charge drawer.

93. A cheque must, in order to charge the drawer, be presented at the bank upon which it is drawn within a reasonable time after it was first received from the drawer, or before the relation between the drawer and his banker has been altered to the prejudice of the drawer.

Presentment of cheque to charge any other person.

94. A cheque must, in order to charge any person except the drawer, be presented within a reasonable time after receipt thereof from such person.

Presentment of instrument payable on demand.

95. A negotiable instrument payable on demand must be presented for payment within a reasonable time after it is received by the holder.

Presentment by or to agent, representative of deceased, or assignee of insolvent.

96. Presentment for acceptance or payment may be made by or to the duly authorized agent of the drawee, maker or acceptor, as the case may be, or where he has died, to his legal representative, or where he has been declared an insolvent, to his assignee.

Posting instruments to be presented.

97. When the holder of a promissory note, bill of exchange or cheque, and the maker, acceptor o, drawee reside in differenr places, the instrument may be forwarded by post for the purpose of being presented for payment. In such case, when there is a daily post, the instrument must be posted at some time not later than the last post on the day following that on which the holder has received such instrument; and the person receiving such instrument by the post must present it not later than the day following its receipt; where there is not a daily post, the instrument must be forwarded and presented within a reasonable time.

When presentment unnecessary.

98. No presentment for payment is necessary, and the instrument is dishonoured at the due date for presentment, in any of the following cases:—

(*a*) if the maker, drawee or acceptor closes his place of business,

or cannot after reasonable search be found,

or intentionally prevents the presentment of the instrument,

or access to him cannot be obtained during business hours;

(*b*) as against any party if, after maturity, with knowledge that the instrument has not been presented—

he makes a part payment on account of the amount due on the instrument,

or promises to pay the amount due thereon in whole or in part,

or otherwise waives his right to take advantage of any default in presentment for payment;

(*c*) as against the drawer, if the drawer could not suffer damage from the want of such presentment.

Liability of banker for negligently dealing with bill presented for acceptance.

99. When a bill of exchange, accepted payable at a specified bank, has been duly presented there for payment and dishonoured, if the banker so negligently keeps,

deals with or delivers back such bill as to cause loss to the holder, he must compensate the holder for such loss.

CHAPTER VI.

OF PAYMENT AND INTEREST.

To whom payment should be made.

100. Subject to the provisions of section 104, clause (*c*), payment of the amount due on a promissory note, bill of exchange or cheque must, in order to discharge the maker or acceptor, be made to the holder of the instrument.

Interest when rate specified.

101. When interest at a specified rate is expressly made payable on a promissory note or bill of exchange, interest shall be calculated at the rate specified, on the amount and from the date of the instrument, until tender or realization of the amount due thereon.

Interest when no rate specified.

102. When no rate of interest is specified in the instrument, interest on the amount thereof shall, except in cases provided for by the Code of Civil Procedure, section 532, be calculated at the rate of six per centum per annum, from the date at which the same ought to have been paid by the party charged, until tender or realization of the amount due thereon.

Explanation.—When the party charged is the indorser of an instrument dishonoured by non-payment, he is liable to pay interest only from the time that he receives notice of the dishonour.

Delivery of instrument on payment, or indemnity in case of loss.

103. Any person liable to pay, and called upon by the holder thereof to pay, the amount due on a promissory note, bill of exchange or cheque is before payment entitled to have it shown, and is on payment entitled to have it delivered up, to him, or, if the instrument is lost or cannot be produced, to be indemnified against any further claim thereon against him.

CHAPTER VII.

OF DISCHARGE FROM LIABILITY ON NOTES, BILLS AND CHEQUES.

Discharge from liability;

104. The maker, acceptor or indorser respectively of a negotiable instrument is discharged from liability thereon—

by cancellation;

(*a*) to a holder thereof cancelling such acceptor's or indorser's name with intent to discharge him, and to all parties claiming under such holder;

by release;

(*b*) to a holder thereof otherwise discharging such maker, acceptor or indorser, and to all parties deriving title under such holder after notice of such discharge;

by payment.

(*c*) to all parties thereto, if the instrument is payable to bearer, and such maker, acceptor or indorser pays in due course the amount due thereon.

Discharge by allowing drawee more than twenty-four hours to accept.

105. If the holder of a bill of exchange allows the drawee more than twenty-four hours to consider whether he will accept the same, all previous parties not consenting to such allowance are thereby discharged from liability to such holder.

When cheque not duly presented and drawer damaged thereby.

106. When a cheque has not been duly presented for payment, and the drawer thereof has thereby sustained loss or damage, he is discharged from liability to the holder making default in presentment.

Cheque payable to order.

107. Where a cheque, payable to order, purports to be indorsed by or on behalf of the payee, the drawee is discharged by payment in due course.

Parties not consenting discharged by conditional or limited acceptance.

108. If the holder of a bill of exchange acquiesces in a conditional acceptance, or one limited to part of the sum mentioned in the bill, or which substitutes a different place or time for payment, or which is not signed by all the drawees (not being partners), all previous parties whose consent is not obtained to such acceptance are discharged as against the holder and those claiming under him.

Alterations by stranger in note or bill.

109. Alterations made in a promissory note or bill of exchange by a person not a party to such note or bill have no effect upon the liability of a party who signed the instrument as maker or acceptor before such alterations were made.

Effect of material alteration.

110. Save as provided in sections 20, 32, 68 and 108, any material alteration of a negotiable instrument renders the same void as against any party thereto at the time, and not consenting to such alteration, unless such alteration was made in order to carry out the common intention of the original parties.

Explanation.—The following are material alterations within the meaning of this section, namely: an alteration of date, amount, or of time or place of payment; the insertion in the body of the instrument of words authorising the transfer thereof, or stating the value thereof to have been received on a particular account; the addition of a name as that of a maker or drawer; obliteration of, addition to, or alteration of, the crossing of a cheque.

Alteration by indorsee.

111. Save as last aforesaid, any such alteration as in the last preceding section mentioned, if made by an indorsee, discharges his indorser from all liability to him in respect of the instrument or the consideration thereof.

Acceptor or indorser bound notwithstanding previous alteration.

112. An acceptor or indorser of a negotiable instrument is bound by his acceptance or indorsement notwithstanding any previous alteration of the instrument.

Payment of instrument on which alteration is not apparent.

113. Where a promissory note, bill of exchange or cheque has been materially altered, but does not appear to have been so altered, or where a cheque has been crossed but does not appear to have been crossed, payment thereof by a person or banker liable to pay and paying the same according to the apparent tenor thereof at the time of payment and otherwise in due course, shall discharge such person or banker so paying from all liability thereon, and such payment shall not be questioned by reason of the instrument having been altered or the cheque crossed.

CHAPTER VIII.

OF NOTICE OF DISHONOUR.

Dishonour by non-acceptance.

114. A bill of exchange is said to be dishonoured by non-acceptance when the drawee, or one of several drawees not being partners, makes default in acceptance upon being duly required to accept the bill.

Dishonour by non-payment.

115. A promissory note, bill of exchange or cheque is said to be dishonoured by non-payment when the maker of the note, acceptor of the bill, or drawee of the cheque makes default in payment upon being duly required to pay the same.

By and to whom notice should be given.

116. When a promissory note, bill of exchange or cheque is dishonoured by non-acceptance or non-payment, the holder thereof, or some party thereto who remains liable thereon, must give notice that the instrument has been so dishonoured to all other parties whom the holder seeks to make severally liable thereon, and to some one of several parties whom he seeks to make jointly liable thereon.

Nothing in this section renders it necessary to give notice to the maker of the dishonoured promissory note, or the drawee or acceptor of the dishonoured bill of exchange or cheque.

Mode in which notice may be given.

117. Notice of dishonour may be given by or to a duly authorised agent of the person by or to whom it is required to be given, or, where he has died, to his legal representative, or, where he has been declared an insolvent, to his assignee; may be oral or written; may, if written, be sent by post; and may be in any form; but it must inform the party to whom it is given, either in express terms or by reasonable intendment, that the instrument has been dishonoured, and in what way, and that he will be held liable thereon; and it must be given within a reasonable time after dishonour, at the place of business, or (in case such party has no place of business) at the residence, of the party for whom it is intended.

If the notice is sent by post and miscarries, such miscarriage does not render the notice invalid.

Party receiving must transmit notice of dishonour.

118. Any party receiving notice of dishonour must, in order to charge any prior party, transmit it to such party within a reasonable time, unless such party otherwise receives due notice as provided by section 116.

Agent for presentment.

119. When the instrument is deposited with an agent for presentment, the agent is entitled to the same time to give notice to his principal as if he were the holder giving notice of dishonour, and the principal is entitled to a further like period to give notice of dishonour.

When party to whom notice given is dead.

120. When the party to whom notice of dishonour is despatched is dead, but the party despatching the notice is ignorant of his death, the notice is sufficient.

When notice of dishonour is unnecessary.

121. No notice of dishonour is necessary—

(*a*) when it is dispensed with by the party entitled thereto;

(*b*) in order to charge the drawer, when he has countermanded payment;

(*c*) when the party charged could not suffer damage from want of notice;

(*d*) when the party entitled to notice cannot after due search be found; or the party bound to give notice is, for any other reason, unable without any fault of his own to give it;

(*e*) to charge the drawers, when the acceptor is also a drawer;

(*f*) in the case of a promissory note which is not negotiable;

(*g*) when the party entitled to notice, knowing the facts, promises unconditionally to pay the amount due on the instrument.

CHAPTER IX.

OF NOTING AND PROTEST.

Noting.

122. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may cause such dishonour to be noted by a notary public upon the instrument or upon a paper attached thereto, or partly upon each.

Such note must be made within a reasonable time after dishonour, and must specify the date of dishonour, the reason, if any, assigned for such dishonour, or, if not expressly dishonoured, the reason why the holder treats the instrument as dishonoured, and the notary's charges.

Protest.

123. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may, within a reasonable time, cause such fact to be noted and certified by a notary public. Such certificate is called a protest and shall, in the absence of proof to the contrary, in a suit upon the instrument, be deemed evidence of the fact of dishonour.

Protest for better security.

When the acceptor of a bill of exchange has become insolvent, or his credit has been publicly impeached, before the maturity of the bill, the holder may, within a reasonable time, cause a notary public to demand better security of the acceptor, and on its being refused may, within a reasonable time, cause such facts to be noted and certified as aforesaid. Such certificate is called a protest for better security.

Contents of protest.

124. A protest under section 123 must contain—

(*a*) either the instrument itself, or a literal transcript of the instrument and of everything written or printed thereupon;

(*b*) the name of the person for whom and against whom the instrument has been protested;

(*c*) a statement that payment or acceptance, or better security, as the case may be, has been demanded of such person by the notary public; the terms of his answer, if any, or a statement that he gave no answer, or that he could not be found;

(*d*) when the note or bill has been dishonoured, the place and time of dishonour, and when better security has been refused, the place and time of refusal;

(*e*) the subscription of the notary public making the protest;

(*f*) in the event of an acceptance for honour or of a payment for honour, the name of the person by whom, of the person for whom, and the manner in which, such acceptance or payment was offered and effected,

Notice of protest.

125. When a promissory note or bill of exchange is required by law to be protested, notice of such protest must be given instead of notice of dishonour, in the same manner and subject to the same conditions; but the notice may be given by the notary public who makes the protest.

Protest for non-payment after dishonour by non-acceptance.

126. All bills of exchange drawn payable at some other place than the place mentioned as the residence of the drawee, and which are dishonoured by non-acceptance, may, without further presentment to the drawee, be protested for non-payment, in the place specified for payment, unless paid before maturity.

CHAPTER X.

OF REASONABLE TIME.

Reasonable time.

127. In determining what is a reasonable time for presentment for acceptance or payment, for giving notice of dishonour and for noting, regard shall be had to the nature of the instrument and the usual course of dealing with respect to similar instruments; and in calculating such time, days which are not business days shall be excluded.

Reasonable time for presentment.

128. Presentment is made within a reasonable time, within the meaning of sections 82, 93, 94 and 95, if it is made on the business day next after that on which the holder received the bill, negotiable instrument or cheque referred to, or when there is no more delay than is occasioned by the residence of the parties to the bill, negotiable instrument or cheque in different places.

Illustration.

A draws on B, resident at Calcutta, a bill of exchange in favour of C payable at sight, and sends it to C at Benares. C, the day after he receives it, indorses it to D, and despatches it to D at Calcutta. D, the day after he receives the bill, presents it for payment. The delay which has taken place in presenting the bill is not unreasonable.

Reasonable time for giving notice of dishonour.

129. If the holder and the party to whom notice of dishonour is given carry on business or live (as the case may be) in different places, such notice is given within a reasonable time if it is despatched by the next post or on the day next after the day of dishonour.

If the said parties carry on business or live in the same place, such notice is given within a reasonable time if it is despatched in time to reach its destination on the day next after the day of dishonour.

Reasonable time for transmitting such notice.

130. A party receiving notice of dishonour transmits the notice within a reasonable time if he transmits it within the same time after its receipt as he would have had to give notice if he had been the holder.

CHAPTER XI.

OF ACCEPTANCE AND PAYMENT FOR HONOUR.

Acceptance for honour.

131. When a bill of exchange has been noted or protested for non-acceptance or for better security, any person may, with the consent of the holder, by writing on the bill, accept the same for the honour of any party thereto.

Acceptance not specifying for whose honour it is made.

132. Where the acceptance does not express for whose honour it is made, it shall be deemed to be made for the honour of the drawer.

Liability of acceptor for honour.

133. An acceptor for honour binds himself to all parties subsequent to the party for whose honour he accepts to pay the amount of the bill if the drawee do not; and such party, and all prior parties, are liable in their respective capacities to compensate the acceptor for honour for all loss or damage sustained by him in consequence of such acceptance.

But an acceptor for honour is not liable to the holder of the bill unless it is presented, or (in case the address given by such acceptor on the bill is a place other than the place where the bill is made payable) forwarded for presentment, not later than the day next after the day of its maturity.

When acceptor for honour may be charged.

134. An acceptor for honour cannot be charged unless the bill has at its maturity been presented to the drawee for payment and has been dishonoured by him, and noted or protested for such dishonour.

Payment for honour.

135. When a bill of exchange has been noted or protested for non-payment, any person may pay the same for the honour of any party liable to pay the same, provided that the person so paying has previously declared before a notary public the party for whose honour he pays, and that such declaration has been recorded by such notary public.

Right of payer for honour.

136. Any person so paying, as in the last preceding section provided, is entitled to all the rights, in respect of the bill, of the holder at the time of such payment, and may recover from the party for whose honour he pays all sums so paid, with interest thereon and with all expenses properly incurred in making such payment.

CHAPTER XII.

OF COMPENSATION.

Rules as to compensation.

137. The compensation payable in case of dishonour of a promissory note, bill of exchange or cheque, by any party liable to the holder or any indorsee, shall (except in cases provided for by the Code of Civil Procedure, section 532) be determined by the following rules:—

(*a*) The holder is entitled to the amount due upon the instrument, together with the expenses properly incurred in presenting, noting and protesting it;

(*b*) When the person charged resides at a place different from that at which the instrument was payable, the holder is entitled to receive such sum at the current rate of exchange between the two places;

(*c*) An indorser who, being liable, has paid the amount due on the same is entitled to the amount so paid with interest at six per centum per annum from the date of payment until tender or realization thereof, together with all expenses caused by the dishonour and payment;

(*d*) When the person charged and the indorser reside at different places, the indorser is entitled to receive such sum at the current rate of exchange between the two places;

(*e*) The party entitled to compensation may draw a bill upon the party liable to compensate him, payable at sight or on demand, for the amount due to him together with all expenses properly incurred by him. Such bill must be accompanied by the instrument dishonoured and the protest thereof (if any). If such bill is dishonoured, the party dishonouring the same is liable to make compensation thereof in the same manner as in the case of the original bill.

CHAPTER XIII.

OF FOREIGN BILLS.

Drawee in case of need.

138. Where a drawee in case of need is named in a foreign bill of exchange, the bill is not dishonoured until dishonoured by such drawee.

Protest of foreign bills.

139. Foreign bills of exchange must be protested for dishonour when such protest is required by the law of the place where they are drawn.

CHAPTER XIV.

OF INTERNATIONAL LAW.

Law governing liability of maker, acceptor or indorser of foreign instrument.

140. In the absence of a contract to the contrary, the liability of the maker of a foreign promissory note, bill of exchange or cheque is regulated in all essential matters by the law of the place where he made the instrument: the liability of the acceptor, by the law of the place where he accepted the instrument: the liability of the indorser, by the law of the place where he indorsed the instrument.

Illustration.

A bill of exchange was drawn by A in California, where the rate of interest is 25 per cent., and accepted by B, payable in Washington, where the rate of interest is 6 per cent. The bill is endorsed in British India, and is dishonoured. An action on the bill is brought against B in British India. He is liable to pay interest at the rate of 6 per cent. only; but if A is charged as drawer, A is liable to pay interest at the rate of 25 per cent.

Law of place of payment governs dishonour.

141. Where a promissory note, bill of exchange or cheque is made payable in a different place from that in which it is made or indorsed, the law of the place where it is made payable determines what constitutes dishonour and what notice of dishonour is sufficient.

Illustration.

A bill of exchange drawn and indorsed in British India, but accepted payable in France, is dishonoured. The indorsee causes it to be protested for such dishonour, and gives notice thereof in accordance with the law of France, though not in accordance with the rules herein contained in respect of bills which are not foreign. The notice is sufficient.

Instrument made, &c., out of British India, but in accordance with its law.

142. If a negotiable instrument is made, drawn, accepted, or indorsed out of British India, but in accordance with the law of British India, the circumstance that any agreement evidenced by such instrument is invalid according to the law of the country wherein it was entered into does not invalidate any subsequent acceptance or endorsement made thereon in British India.

Presumption as to foreign law.

143. Until the contrary is proved, the law of any foreign country regarding promissory notes, bills of exchange and cheques shall be presumed to be the same as that of British India.

SCHEDULE.

No. and year.	Title.	Extent of repeal.
VI of 1840 ...	An Act for the amendment of the law concerning the negotiation of Bills of Exchange.	The whole.
V of 1866 ...	An Act to amend in certain respects the Commercial Law of British India.	Sections 11, 12 and 13.
I of 1872 ...	Indian Evidence Act.	Section 117 so far as relates to bills of exchange.
XV of 1874 ...	Laws local extent ...	So much of the first Schedule as relates to Act VI of 1840 and to Act V of 1866, ss. 11, 12 and 13.

A. PHILLIPS,

Secy. to the Govt. of India.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th October 1877, and was referred to a Select Committee :—

No. 18 OF 1877.

A Bill to amend the North-Western Provinces Land-Revenue Act, 1873.

Preamble.

For the purpose of amending the North-Western Provinces Land-Revenue Act, 1873, it is hereby enacted as follows :—

Addition to Act XIX of 1873, s. 29.

1. To section 29 of the same Act the following clause shall be added :—

"EXPLANATION.—Charges incurred in the preparation of village-maps shall be deemed to be charges within the meaning of this section."

Amendment of Act XIX of 1873, s. 194.

2. In section 194 of the said Act, for the words "otherwise rendered" the words "declared by the Local Government" shall be substituted.

Amendment of Act XIX of 1873, s. 199.

3. To section 199 of the same Act the following clause shall be added (namely):—

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill, which has been recommended by the Local Government, is to deprive persons whose estates are under the management of the Court of Wards of power to charge or alienate those estates. The opportunity has been taken to make a slight improvement in the wording of section 194 of the North-Western Provinces Land-Revenue Act, 1873, and to remove a doubt as to the power of applying the patwárí-fund raised under section 29 to defray the cost of preparing those village-maps, on which the correctness of the Patwárí's records mainly depends.

SIMLA; *The 13th October* 1877. } WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

Second publication.]

The following Report of the Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th October 1877 :—

We, the undersigned Members of the Select Committee to which the Bill to amend the law relating to the management and preservation of Government forests, to the transit of forest produce and to the duty leviable on timber was referred, have the honour to report that we have considered the Bill and the papers specified in the margin.

From the Department of Revenue, Agriculture and Commerce, No. 1139, dated 21st October 1876.
" Secretary to Chief Commissioner, Assam, No. 3779, dated 16th November 1876.
" Assistant Secretary to Government of Bengal, No. 3822, dated 1st December 1876, and enclosures.
" the Department of Revenue, Agriculture and Commerce, No. 1341, dated 15th December 1876, and enclosures.
" Officiating Secretary to Chief Commissioner, Central Provinces, No. $\frac{4738}{222}$, dated 16th December 1876, and enclosures.
" the Department of Revenue, Agriculture and Commerce, No. 1392, dated 30th December 1876, and enclosures.
Despatch from the Secretary of State for India, No. 50, dated 14th December 1876.
From Officiating Secretary to Chief Commissioner, Coorg, No. 695—1, dated 15th January 1877, and enclosure.
" Officiating Assistant Secretary to Chief Commissioner, Central Provinces, No. $\frac{184}{2}$, dated 19th January 1877, and enclosure.
" Officiating Under Secretary to Government, Panjáb, No. 39 F, dated 31st January 1877, and enclosures.
" Officiating Secretary to Government, Panjáb, No. 54 F, dated 6th February 1877, and enclosures.
" Chief Secretary to Government, Bombay, Revenue Department, No. 967, dated 15th February 1877, and enclosures.
" Secretary to Government, Public Works Department, North-Western Provinces, No. 40 F, dated 19th February 1877, and enclosures.
" Officiating Secretary to Chief Commissioner, Coorg, No. 756—2, dated 17th February 1877, and enclosure.
" Secretary to Chief Commissioiner, British Burma, No. 35—31, dated 2nd February 1877, and enclosures.
" Acting Secretary to Government, Fort St. George, No. 2149, dated 23rd December 1876, and enclosures.
" Officiating Secretary to Government, Panjáb, No. 138 F, dated 5th April 1877, and enclosure.
" Officiating Chief Secretary to Government of Madras, No. 892, dated 7th April 1877,
" Officiating Secretary to Government, Panjáb, No. 231 S, dated 18th July 1877, and enclosures.
Despatch from the Secretary of State for India, No. 41, dated 5th July 1877.
From the Department of Revenue, Agriculture and Commerce, No. 1264 F, dated 6th October 1877, and enclosure.
Note by the Hon'ble T. C. Hope, dated 9th October 1877.

2. As Act VII of 1865 has never been extended to Madras or Bombay, and much confusion and uncertainty might be created by its continuing in force in so far as not superseded by the present Bill, we have provided (section 1) for its repeal, as also that of Acts VII of 1869 and XIII of 1873, in any territories to which the present Bill may be extended.

We have also provided that such extension shall be of the whole Bill, and not of parts only since it will always remain optional with Local Governments to exercise or not the powers which any chapter or section confers.

3. We have improved the definitions of "Forest-officer" and "Forest-produce," and have assimilated that of "cattle" to the definition in the Cattle Trespass Act.

4. In order to avoid the delay and expense of an elaborate preliminary demarcation, which was objected to in many quarters, we have provided (section 4) that the notification of the proposal to constitute a Reserved Forest may be in general terms, but have indicated more clearly (section 19) that the final demarcation must be precise.

5. We have made more clear (section 4) the intention that the Forest Settlement Officer should not, except under very exceptional circumstances, be a Forest-officer. But, in deference to representations from British Burma and the North-West Provinces, we have provided an option of entrusting the forest settlement to two or three officers instead of one.

6. In order to meet the case of the wild tribes and illiterate persons who will in many instances be the possessors of rights over forest lands, we have allowed (section 6) claims to be preferred orally to the Forest Settlement Officer and made it obligatory on him to take such statements down in writing.

7. With the same view we have required (section 7) the Forest Settlement Officer to inquire into the existence of rights, by searching the Government records and taking evidence, even though the people themselves, through ignorance or neglect, may not appear to claim them.

8. We have also provided (section 9) for the hearing of claims not preferred within the time prescribed by section 6, whenever claimants can shew sufficient cause for their delay.

9. In section 10 we have made more clear the alternative courses which may be pursued in the case of claims to or over land, and have also provided for compensation being given wholly or partly in land where the parties prefer land to money.

10. From section 12 the provisions contained in section 10 of the Bill as introduced for the rejection of rights which were not habitually exercised by the claimants at the time of the notification under section 4, or which were not required for the beneficial use of the land or premises or of the person claiming the same, have been omitted.

11. Sections 16 and 17 express more clearly than section 15 of the Bill as introduced the intention of the latter as to the authorities by whom and the manner in which appeals are to be heard.

12. We have made a new provision (section 21) for the revision by the Local Government, at any time not exceeding five years from the date of the Notification under section 19, of any settlement effected under section 14 which experience has shewn to be unworkable.

13. We have provided (section 24) that rights appendant to any land or house may be freely alienated therewith.

14. Section 28 has been amended in phraseology, so as to admit of forests, the use of which is essential to village communities, or in which such communities have rights jointly with Government, being assigned to such communities, under suitable precautions against waste or misappropriation.

15. In section 32 of the Bill as introduced it was provided that the provisions of chapter IV, regarding district or (as we prefer to term them) Protected forests, should be without prejudice to all existing rights of individuals or communities. In order, however, that holders of rights may not be put to the inconvenience and expense of proving them in order to establish their immunity from the restrictions of the chapter, we have provided (section 29) that no land shall be constituted a Protected Forest unless the nature and extent of the rights of Government and other persons in it have been enquired into and recorded at a survey or settlement or in some other sufficient manner. At the same time it has been left open to any person to dispute the correctness of such record.

16. In section 30 we have inserted a provision to permit of the closing of portions of a Protected Forest for a limited period, provided the remainder of the forest be sufficient and convenient for the exercise of rights thus temporarily suspended in the portion closed. This provision is in accordance with the rules in the North-West Provinces made under the existing law, and is generally considered necessary for purposes of renovation.

17. In section 32 we have given power to make rules to regulate the exercise of recorded rights, so as to prevent, in the interest of the community, waste and injury to the forest.

18. In order to preclude hardship to the owners of private forests from the operation of chapter V, we have enabled such owners (section 37) to require the Government to acquire the and for public purposes.

19. We have added a section (38) to enable Government, at the request of owners of land, either to administer such land as a Reserved or Protected Forest, or to apply to it all or any of the provisions of the Bill. This improvement has been made at the suggestion of the Panjáb Government, with special reference to sacred and other private forests in that province; but we have reason to believe that the option of obtaining for their forest property the same legal protection, and also (if desired) the same skilled administration, as the Government provides for its own, is likely to be welcomed by the owners of rent-free estates and other private property in many parts of India.

20. We have restricted (section 39) the power of levying a duty on timber produced in British India to timber in respect of which the Government has any rights. The holders of lands under lákhiráj, inámi or other tenures in which forest rights are included will thus not be interfered with. We have likewise validated the levy of such duties now existing, which are numerous in certain parts of India.

21. In section 45 we have empowered the Local Government to exempt any particular class of timber from the operation of the section, partly in order not to interfere with the collection of drift wood for fuel, which is common among the poorer classes in certain localities.

22. We have recast the earlier sections of chapter IX, so as to bring them into closer conformity with similar provisions in other special laws.

23. In section 63 we have inserted a provision that no person shall be arrested for any act which is an offence under chapter IV, excepting for a violation of a prohibition under clause (*c*) of section 30.

24. In section 67 we have restricted the power of Forest-officers, as regards compounding, to the receipt of compensation for damage committed.

25. We have enlarged section 73 by empowering the Local Government to make rules regarding the rewards to be paid to officers and informers out of the proceeds of fines and confiscations, and for the preservation, reproduction and disposal of trees and timber belonging to Government but grown on lands belonging to, or in the occupation of, private persons.

26. We have inserted a new section (77) to enable the Government to enforce service in cases where persons are entitled to a share in the produce of forests on the condition of duly performing service in connection with such forests.

27. We have carefully considered the objections made by the Government of Madras to the original draft of the Bill which was circulated previous to its introduction into the Council. We are of opinion that the improvements which have now been made in both the language and matter of the Bill are so material as substantially to meet these objections, some of which were based on a misapprehension of what was intended. It appears to us that the Bill, especially considering the latitude for meeting local peculiarities which the power of making rules affords, is now not unsuitable to the circumstances of the Madras Presidency, and is such as might be accepted by the Local Government. At the same time, being permissive in its application, it contains nothing to prevent separate local legislation, if that course should be eventually preferred.

28. The publication ordered by the Council has taken place; but we consider republication to be desirable.

29. We recommend that the Bill as now amended be passed.

SIMLA;
The 17*th October* 1877.

T. C. HOPE.
R. E. EGERTON.
A. J. ARBUTHNOT.
WHITLEY STOKES.
F. R. COCKERELL.

No. II.

THE INDIAN FOREST BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Commencement.
   Extension.
2. Interpretation-clause.

CHAPTER II.

OF RESERVED FORESTS.

3. Power to reserve forests.
4. Notification by Local Government.
5. Bar of accrual of forest-rights.
6. Proclamation by Forest Settlement Officer.
7. Enquiry by Forest Settlement Officer.
8. Powers of Forest Settlement Officer.
9. Extinction of rights.
10. Power to acquire land over which right is claimed.
11. Order on claims.
12. Record to be made by Forest Settlement Officer.
13. Record where he admits claim.
14. Exercise of rights admitted or modified.
15. Commutation of rights.
16. Appeal from order passed under section 10, 11, 14 or 15.
17. Appeal under section 16.
18. Power to appoint pleader on behalf of Government.
19. Notification declaring forest reserved.
20. Publication of translation of such notification in neighbourhood of forest.

SECTIONS.

21. Power to revise arrangement made by Forest Settlement Officer under section 14.
22. Reserved Forests constituted previous to passing of Act.
23. No right acquired over Reserved Forest except as here provided.
24. Rights not to be alienated without sanction.
25. Power to stop ways and water-courses in such forests.
26. Acts prohibited in such forests.
27. Power to declare forest no longer reserved.

CHAPTER III.

OF VILLAGE-FORESTS.

28. Formation of village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

29. "Protected Forests" defined.
30. Power to issue notification—
(a) reserving trees,
(b) closing forest,
(c) prohibiting collection of forest-produce,
(d) and breaking up or clearing of land.
31. Publication of translation of such notification in neighbourhood.
32. Power to make rules regulating disposal of produce of protected forests.
33. Penalties for acts in contravention of notification under section 30.
34. Nothing in this chapter to prohibit acts done in certain cases.

CHAPTER V.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. Protection of forests for special purposes.
36. Power to assume management of such forests.
37. Expropriation of forests in certain cases.
38. Protection of forests at request of owners.

CHAPTER VI.

OF THE DUTY ON TIMBER.

39. Power to impose duty on timber.
Power to fix value for *ad valorem* duty.
40. Limit not to apply to royalty or purchase-money.

CHAPTER VII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. Power to make rules to regulate transit of forest-produce.
42. Penalty for breach of rules made under section 41.
43. Government and its officers not liable for damage to forest-produce at depôt.
44. All persons bound to aid in case of accident at depôt.

CHAPTER VIII.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. Certain kinds of timber to become property of Government until title thereto proved, and may be collected accordingly.

SECTIONS.

46. Notice to claimants of drift-timber.
47. Procedure on claim preferred to such timber. On rejection of claim to such timber, claimant may institute suit.
48. Disposal of unclaimed timber.
49. Government and its officers not liable for damage to such timber.
50. Payments to be made by claimant before timber is delivered to him.
51. Power to make rules and prescribe penalties.

CHAPTER IX.

GENERAL.

A.—Of Penalties.

52. Seizure of property liable to confiscation. Application for confiscation.
53. Procedure thereupon.
54. Forest-produce, tools, &c., when liable to confiscation.
55. Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.
56. Procedure when offender not known, or cannot be found.
57. Procedure as to perishable property seized under section 52.
58. Appeal from such order.
59. Property when to vest in Government.
60. Saving of power to release property seized.
61. Punishment for wrongful seizure.
62. Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.

B.—Of Criminal Procedure.

63. Power to arrest without warrant.
64. Power to prevent commission of offence.
65. Power to try offences summarily.
66. Operation of other laws not barred.
67. Power to compound offences.
68. Presumption that timber belongs to Government.

C.—Of Cattle-trespass.

69. Cattle Trespass Act, 1871, to apply.
70. Power to alter fines fixed by that Act.

D.—Miscellaneous.

71. Persons interested in forest bound to assist Forest-officer and Police-officers.
72. Local Government may invest Forest-officers with certain powers.
73. Additional powers to make rules.
74. Power to impose penalties for breach of rules.
75. Rules when to have force of law.
76. Management of forests the joint property of Government and other persons.
77. Enforcement of service for which a share in produce of Government forest is enjoined.
78. Recovery of money due to Government.
79. Lien on forest-produce for such money. Power to sell such produce.
80. Forest-officers deemed public servants.
81. Indemnity for acts done in good faith.
82. Forest-officers not to trade.
83. Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

SCHEDULE.

A Bill to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber.

Preamble.

WHEREAS it is expedient to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Forest Act, 1877:"

Commencement.

It shall come into force at once;

Extension.

And the Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the official Gazette, this Act to all or any of the territories for the time being under its administration.

Repeal of Acts.

The Acts mentioned in the Schedule hereunto annexed shall be repealed in the territories comprised in such notification.

Interpretation-clause.

2. In this Act—unless there be something repugnant in the subject or context—

"Forest-officer."

"Forest-officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered in that behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or anything required by this Act or under any rule made under this Act to be done by a Forest-officer:

"Tree."

"Tree" includes bamboos, stumps and brushwood:

"Timber."

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood whether cut up, or fashioned or hollowed out for cart-wheels, mortars, canoes or other purposes or not:

"Forest-produce."

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say—

limestone, laterite and other minerals and surface-soil, trees, timber, grass, peat, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, skins, tusks, bones and horns:

"Forest-offence."

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act:

"Cattle."

"Cattle" means cattle as defined in the Cattle Trespass Act, 1871:

"River."

"River" includes streams, canals, creeks and other channels, natural or artificial.

CHAPTER II.

OF RESERVED FORESTS.

Power to reserve forests.

3. The Local Government may, from time to time, constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided.

Notification by Local Government.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government shall publish a notification in the official Gazette—

(*a*) declaring that it is proposed to constitute such land a Reserved Forest;

(*b*) specifying the limits of such forest;

(*c*) appointing an officer (hereinafter called "the Forest Settlement Officer") to enquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person to or over any land comprised within such limits, or to or over any forest-produce, and to deal with the same as provided in this chapter.

Explanation 1.—For the purpose of clause (*b*) of this section it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

Explanation 2.—The officer appointed under clause (*c*) of this section shall ordinarily not be a Forest-officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a Forest-officer, to perform the duties of a Forest Settlement Officer under this Act.

Bar of accrual of forest-rights.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired to, over, or in respect of the land comprised in such notification, except under a grant or contract in writing made or entered into by or on behalf of Government or of some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land.

Proclamation by Forest Settlement Officer.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country in every town and village in the neighbourhood of the land comprised therein, a proclamation:—

(*a*) specifying the limits of the proposed forest;

(*b*) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and

(*c*) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right as aforesaid either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

7. The Forest Settlement Officer shall—

Enquiry by Forest Settlement Officer.

(a) take down in writing all statements made under section six, and shall, at some convenient place, enquire into—

(b) all claims duly preferred under section six, and

(c) the existence of any rights as aforesaid, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

Powers of Forest Settlement Officer.

(a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same;

(b) the powers of a Civil Court in the trial of suits.

Extinction of rights.

9. The following rights shall be extinguished:—

(a) rights in respect of which no such claim has been so preferred, if the person claiming them fails, before the notification under section nineteen is published, to satisfy the Forest Settlement Officer that he had sufficient cause for not preferring such claim within such period; and

(b) rights of the existence of which no knowledge has been acquired by enquiry under section seven, clause (c).

10. In the case of a claim to a right to or over any land, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

Power to acquire land over which right is claimed.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land or partly in land and partly in money.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

Order on claims.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,

Record to be made by Forest Settlement Officer.

(a) the name, father's name, caste, residence and occupation of the person claiming the right,

(b) the designation, position and area of all fields or groups of fields, and the designation and position of all buildings in respect of which the exercise of such rights is claimed.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

Record where he admits claim.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted or modified. For this purpose the Forest Settlement Officer may—

Exercise of rights admitted or modified.

(a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right to pasture or to forest-produce (as the case may be) to the extent so admitted; or

(b) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient for the purposes of the claimants; or

(c) record an order, continuing to such claimants a right to pasture or to forest-produce (as the case may be), to the extent so admitted, at such seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

Commutation of rights.

16. Any person who has made a claim under this Act, or any Forest Officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to—

Appeal from order passed under section 10, 11, 14 or 15.

(a) such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy

Commissioner, as the Local Government may, from time to time, by notification in the official Gazette, appoint by name, or as holding an office, to hear appeals from such orders, or

(*b*) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government to hear appeals from such orders.

Appeal under section 16.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it to the authority competent to hear the same.

If the appeal be to the officer appointed under section sixteen, clause (*a*), it shall be heard in the manner prescribed for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest Court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

Power to appoint pleader on behalf of Government.

18. The Local Government may appoint any person to appear, plead and act on behalf of the Government before the Forest Settlement Officer or the appellate officer or Court in the course of any inquiry or appeal under this Act.

Notification declaring forest reserved.

19. When the following events have occurred (namely)—

(*a*) the period fixed under section six for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest Settlement Officer; and

(*b*) such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(*c*) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the official Gazette specifying definitely, according to boundary marks erected or otherwise, the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

Publication of translation of such notification in neighbourhood of forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the district to be affixed in some conspicuous place in every town and village in the neighbourhood of the forest.

Power to revise arrangement made by Forest Settlement Officer under section 14.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made by the Forest Settlement Officer under section fourteen, and may, for this purpose, rescind or modify any order made under that section, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

Reserved Forests constituted previous to passing of Act.

22. Every forest constituted a Reserved Forest, whether under the designation of Government Forest or otherwise, previous to the date on which this Act is extended to the territory in which such forest is situated shall be deemed to have been constituted a Reserved Forest under this Act: and the Local Government shall, within twelve months from such date, declare, by notification in the official Gazette, what forests shall be deemed to have been so constituted.

Provided that, if any rights to or over any land or forest-produce are claimed in such Reserved Forest, and such claims have not already been enquired into and settled, the Local Government may direct that such claims shall be inquired into and settled in the manner provided by this Act.

No right acquired over Reserved Forest, except as here provided.

23. No right of any description shall be acquired to, over, or in respect of, a Reserved Forest, except under a grant or contract in writing made by or on behalf of the Government.

Rights not to be alienated without sanction.

24. No right continued under section fourteen, clause (*c*), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

Power to stop ways and water-courses in such forests.

25. The Forest-officer may, from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a Reserved Forest, provided that a reasonably convenient substitute for the way or water-course so stopped already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

Acts prohibited in such forests.

26. Any person who—

(*a*) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same;

or who, in a Reserved Forest,

(*b*) kindles, keeps or carries any fire except at such seasons as the Forest officer may from time to time notify in this behalf;

(*c*) trespasses or grazes cattle or permits cattle to trespass;

(*d*) causes any damage by negligence in felling any tree or cutting or dragging any timber;

(*e*) sells, girdles, lops, taps or burns any tree, or strips-off the bark or leaves from, or otherwise damages, the same;

(*f*) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process, or removes therefrom, any forest-produce;

(*g*) clears or breaks up any land for cultivation or any other purpose;

(*h*) hunts, shoots, fishes, kills or catches elephants, poisons water, or sets traps or snares in contravention of any rules which the Local Government may from time to time prescribe;

(*i*) makes any fresh clearing prohibited by section five;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the Court may direct to be paid.

Nothing in this section shall be deemed to prohibit any act done by permission in writing of the Forest-officer, or the exercise of any right continued under section fourteen, clause (*c*), or created by grant or contract in writing made by or on behalf of Government under section twenty-three.

Whenever fire is caused wilfully, or by gross negligence, in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights to pasture or forest-produce shall be suspended for such period as it thinks fit.

Power to declare forest no longer reserved.

27. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act, shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved, but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

OF VILLAGE-FORESTS.

Formation of village-forests.

28. The Local Government may, from time to time, assign to any village community the rights of Government to or over any land which is, or which under this Act might be constituted, a Reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber, or other forest-produce or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (so far as they are consistent with the rules so made) apply to Village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

"Protected Forest" defined.

29. The Local Government may from time to time, by notification in the official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Power to issue notification—

30. The Local Government may from time to time, by notification in the official Gazette,—

reserving trees,

(*a*) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification;

closing forest,

(*b*) declare from time to time a portion of such forest to be closed, for such term not exceeding ten years as the Local Government thinks fit, and that the rights of private persons over such portion shall be suspended during such term, provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed;

(*c*) prohibit, from a date fixed as aforesaid,

prohibiting collection of forest-produce,

the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process or removal of any forest-produce, in any such forest, and

and breaking up or clearing of land.

the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest; and

(*d*) alter or cancel such declaration or prohibition.

Publication of translation of such notification in neighbourhood.

31. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district of every notification issued under section thirty to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

Power to make rules regulating disposal of produce of protected forests.

32. The Local Government may, from time to time, make rules to regulate the following matters:—

(*a*) the cutting, sawing, conversion and removal of trees and timber, and the collection, manu-

facture and removal of forest-produce from protected forests;

(*b*) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take forest-produce for their own use, and the production and return of such licenses by such persons;

(*c*) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade and the production and return of such licenses by such persons;

(*d*) the payments (if any) to be made by the persons mentioned in clauses (*b*) and (*c*) of this section for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(*e*) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(*f*) the examination of forest-produce passing out of such forests;

(*g*) the clearing and breaking up of land for cultivation or other purposes in such forests;

(*h*) the protection from fire of timber lying in such forests and of trees reserved under section thirty;

(*i*) the cutting of grass and pasturing of cattle in such forests;

(*j*) hunting, shooting, killing or catching elephants, fishing, poisoning water, and setting traps or snares in such forests;

(*k*) the protection and management of any portion of a forest closed under section thirty;

(*l*) the exercise of rights recorded under section twenty-nine.

Penalties for acts in contravention of notification under section 30.

33. Any person who commits any of the following offences:—

(*a*) fells, girdles, lops, taps or burns any tree reserved under section thirty, or strips off the bark or leaves from, or otherwise damages, any such tree;

(*b*) contrary to any prohibition under section thirty, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(*c*) contrary to any prohibition under section thirty, breaks up or clears for cultivation or any other purpose, any land in any protected forest;

(*d*) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section thirty, whether standing, fallen or felled, or to any closed portion of such forest;

(*e*) leaves burning any fire kindled by him in the vicinity of any such trees or timber;

(*f*) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(*g*) permits cattle to damage any such tree;

(*h*) infringes any rule made under section thirty-two;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

Nothing in this chapter to prohibit acts done in certain cases.

34. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-two, or (except as regards any portion of a forest closed under section thirty) in the exercise of any right recorded under section twenty-nine.

CHAPTER V.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

Protection of forests for special purposes.

35. The Local Government may from time to time, by notification in the official Gazette, regulate or prohibit in any forest or waste land—

(*a*) the breaking up of land for cultivation;

(*b*) the grazing of cattle;

(*c*) the firing or clearing of the vegetation;

when such regulation or prohibition appears necessary for any of the following purposes:—

First.—For protection against storms, winds, rolling stones, floods, and avalanches;

Second.—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel;

Third.—For the maintenance of a water-supply in springs, rivers and tanks;

Fourth.—For the protection of roads, bridges, railways and other lines of communication;

Fifth.—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any such forest or waste-land, such work as it thinks fit.

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same, have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

Power to assume management of such forests.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The nett profits (if any) arising from the management of such forest or land shall be paid to the said proprietor

37. In any case under this chapter in which the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

Expropriation of forests in certain cases.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

38. The owner of any land or, if there be more than one person interested therein, any such persons interested in the aggregate in not less than two-thirds of the area thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

Protection of forests at request of owners.

(a) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon; or

(b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled.

CHAPTER VI.

OF THE DUTY ON TIMBER.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates as it may, from time to time, prescribe by notification in the official Gazette, on all timber

Power to impose duty on timber.

(a) which is produced in British India, and in respect of which the Government has any right;

(b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

Power to fix value for *ad valorem* duty.

All such duties, which, at the time when this chapter is extended to any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

40. Nothing in this chapter shall be deemed to limit the amount chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

Limit not to apply to royalty or purchase-money.

CHAPTER VII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may, from time to time, make rules to regulate the transit of all timber and other forest-produce.

Power to make rules to regulate transit of forest-produce.

Such rules may (among other matters)—

(a) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(b) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass;

(c) provide for the issue, production and return of such passes and for the payment of fees therefor;

(d) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(e) provide for the establishment and regulation of depôts, to which such timber or other produce shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôt;

(f) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(g) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(h) prohibit absolutely or subject to conditions, within specified local limits, the establishment of saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(i) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

Penalty for breach of rules made under section 41.

42. The Local Government may by such rules prescribe, as penalties for the infringement thereof, imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees or both. Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

Government and its officers not liable for damage to forest-produce at depôt.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

All persons bound to aid in case of accident at depôt.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

CHAPTER VIII.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

Certain kinds of timber to become property of Government until title thereto proved, and may be collected accordingly.

45. All timber found adrift, beached, stranded, or sunk; and all unmarked wood and timber, or wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered or defaced by fire or otherwise,

shall be deemed to be the property of Government unless and until any person establish his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

Notice to claimants of drift-timber.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber and shall require any person claiming the same to present to such officer within a period not less than two months from the date of such notice a written statement of such claim.

Procedure on claim preferred to such timber.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending orders from any such Court for its disposal.

On rejection of claim to such timber, claimant may institute suit.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

Disposal of unclaimed timber.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

Government and its officers not liable for damage to such timber.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under section forty-five; and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

Payments to be made by claimant before timber is delivered to him.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to receive it such sums on account of the collection thereof as may be due under any rule made in pursuance of section fifty-one.

Power to make rules and prescribe penalties.

51. The Local Government may from time to time make rules to regulate the following matters (namely):—

(*a*) the salving, collection and disposal of all timber mentioned in section forty-five;

(*b*) the use and registration of boats used in salving and collecting timber;

(*c*) the amounts to be paid for salving, collecting, moving, storing and disposal of such timber;

(*d*) the use and registration of hammers and other instruments to be used for marking such timber;

The Local Government may from time to time prescribe as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine not exceeding five hundred rupees, or both.

CHAPTER IX.

GENERAL.

A.—Of Penalties.

Seizure of property liable to confiscation.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing such offence, may be seized by any Forest-officer or Police-officer.

Application for confiscation.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made:

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government, and the offender is unknown, it shall be sufficient of the officer makes, as soon as may be, a report if the circumstances to his official superior.

Procedure thereupon.

53. Upon the receipt of any such report the Magistrate shall with all convenient despatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

Forest-produce, tools, &c., when liable to confiscation.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any such offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

Procedure when offender not known, or cannot be found.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same.

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

Procedure as to perishable property seized under section 52.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

Appeal from such order.

58. The officer who made the seizure under section fifty-two, or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of such order, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

Property when to vest in Government.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all encumbrances.

Saving of power to release property seized.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

Punishment for wrongful seizure.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term not exceeding six months, or with fine not exceeding five hundred rupees, or with both.

Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

(*a*) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(*b*) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(*c*) alters, moves, destroys or defaces any boundary-mark of a Reserved Forest,

shall be punished with imprisonment which may extend to two years, or with fine, or with both.

B.—Of Criminal Procedure.

Power to arrest without warrant.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV of this Act, unless such act has been prohibited under section thirty, clause (*c*).

Power to prevent commission of offence.

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any Forest-offence.

Power to try offences summarily.

65. The Magistrate of the district, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily under the Code of Criminal Procedure, any forest-offence punishable with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees.

Operation of other laws not barred.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

Power to compound offences.

67. The Local Government may from time to time, by notification in the official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-two a sum of money by way of compensation for any damage which may have been committed, and may release any property which has been seized on payment of the value thereof as estimated by such officer.

On the payment of such sum of money to such officer, the accused person, if in custody, shall be discharged, any property seized as liable to confiscation in respect of such offence shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt him from prosecution on the same facts under any other law for the time being in force.

Presumption that timber belongs to Government.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any timber is the property of the Government, such timber shall be presumed to be the property of the Government until the contrary is proved

C.—Of Cattle-trespass.

Cattle-trespass Act, 1871, to apply.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

Power to alter fines fixed by that Act.

70. The Local Government may from time to time, by notification in the official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say:—

For each elephant	ten rupees.
For each buffalo or camel	two "
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer...	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	eight annas.

D.—Miscellaneous.

Persons interested in forest bound to assist Forest-officer and Police-officers.

71. Every person who exercises any right in a Protected Forest, or in a Reserved Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and

every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(*a*) in extinguishing any fire occurring in such forest;

(*b*) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(*c*) in preventing the commission in such forest of any forest-offence;

(*d*) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

Local Government may invest Forest-officers with certain powers

72. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say:—

(*a*) power to enter upon any land and to survey, demarcate, and make a map of the same;

(*b*) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(*c*) power to issue a search-warrant under chapter XXVII of the Code of Criminal Procedure;

(*d*) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to record evidence on oath.

Any evidence recorded under clause (*d*) of this section shall be admissible in any subsequent trial

before a Magistrate, provided that it has been taken in the presence of the accused person.

Additional powers to make rules.

73. The Local Government may from time to time make rules—

(a) to prescribe and limit the powers and duties of any Forest-officer under this Act;

(b) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;

(c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(d) generally to carry out the provisions of this Act.

Power to impose penalties for breach of rules.

74. The Local Government may, in making any rule under this Act for breach of which no special penalty is provided, attach to the breach of it, in addition to any other consequences that would ensue therefrom, the punishment, on conviction before a Magistrate, of imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Rules when to have force of law.

75. All rules made by the Local Government under this Act shall be published in the official Gazette, and shall, thereupon, so far as they are consistent with this Act, have the force of law.

Provided that no rule made under section twenty-eight, thirty-two, or forty-one shall be so published without the previous sanction of the Governor General in Council.

Management of forests the joint property of Government and other persons.

76. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Government may, from time to time, either

(a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(b) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may, from time to time, by notification in the official Gazette, declare that all or any of the provisions contained in chapters II and IV of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

Enforcement of service for which a share in produce of Government forest is enjoyed.

77. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service have been heard by an officer duly appointed in that behalf by the Local Government.

Recovery of money due to Government.

78. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

Lien on forest-produce for such money.

79. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

Power to sell such produce.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

Forest-officers deemed public servants.

80. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

Indemnity for acts done in good faith.

81. No suit shall lie against any public servant for anything done by him in good faith under this Act.

Forest-officers not to trade.

82. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

83. Whenever it appears to the Local Government that any land is required for any of the purpose of this Act such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

SCHEDULE.

(*See section* 1.)

ACTS REPEALED.

Number and year of Act.	Title.
VII of 1865 ...	An Act to give effect to Rules for the management and preservation of Government forests.
VII of 1869 ...	An Act to give validity to certain Rules relating to forests in British Burma.
XIII of 1873...	An Act to amend the law relating to timber floated down the rivers of British Burma.

A. PHILLIPS,
Secy. to the Govt. of India.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877, and was referred to a Select Committee:—

No. 19 OF 1877.

A Bill to amend the Panjáb Laws Act, 1872.

Preamble.

For the purpose of amending the Panjáb Laws Act, 1872; It is hereby enacted as follows:—

Substitution of new section for Act IV of 1872, s. 5.

1. For section 5 of the said Act, the following shall be substituted (namely):—

Decisions in certain cases to be according to Native law.

"5. In questions regarding succession, special property of females, betrothal, marriage, divorce, dower, adoption, guardianship, minority, bastardy, family relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be—

(*a*) any custom applicable to the parties concerned, which is not contrary to justice, equity or good conscience, and has not been, by this or any other enactment, altered or abolished, and has not been declared to be void by any competent authority:

(*b*) the Muhammadan law, in cases where the parties are Muhammadans, and the Hindú law, in cases where the parties are Hindús, except in so far as such law has been altered or abolished by legislative enactment, or is opposed to the provisions of this Act, or has been modified by any such custom as is above referred to."

Substitution of new sections for Act IV of 1872, ss. 9 to 18.

2. For sections 9 to 18 (both inclusive) of the same Act, the following shall be substituted:—

Right of pre-emption.

"9. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immoveable property in preference to all other persons. It arises in respect of sales (whether under a decree or otherwise) of immoveable property and of foreclosures of rights to redeem such property.

Presumption as to its existence.

"10. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

(*a*) to exist in all village-communities, however constituted, and

(*b*) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights of occupancy affecting such lands.

Its existence in towns to be proved.

"11. The right of pre-emption shall not be presumed to exist in any town or city, or any sub-division thereof, but may be shown to exist therein, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

Devolution of right when property to be sold or foreclosed is situate within a village.

"12. If the property to be sold or the right to redeem which is to be foreclosed is situate within, or is a share of, a village, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,

(*a*) first, to co-sharers in the village, in order of their relationship to the vendor or mortgagor;

(*b*) secondly, if no relation of the vendor or mortgagor claims to exercise such right, to the landowners of the pattí or other sub-division of the village in which the property is situate, jointly;

(*c*) thirdly, to any member of the village-community; and

(*d*) fourthly, to the tenants (if any) with rights of occupancy in the village:

Provided that when the property is land, to the trees standing on which the Government is entitled, such right belongs to the Lieutenant-Governor of the Panjáb in preference to all other persons.

Where two or more persons are equally entitled to such right, the person to exercise the same shall be determined by lot.

Right when property to be sold is a share in joint undivided immoveable property other than land.

"12 A. When the property to be sold or the right to redeem which is to be foreclosed is a share in joint undivided immoveable property other than land, such right belongs to the co-sharers.

Notice to pre-emptors.

"13. When any person proposes to sell any property, or to foreclose the right to redeem any property, in respect of which any persons have a right of pre-emption, he shall give notice to the persons concerned of the price at which he is willing to sell such property, or of the amount due in respect of the mortgage, as the case may be.

Such notice shall be given through the Court within the local limits of whose jurisdiction the property or any part thereof is situate, and shall be deemed sufficiently given if it be stuck up on the chaupál or other public place of the village, town or city in which the property is situate.

Loss of right of pre-emption.

"14. Any person having a right of pre-emption in respect of any property proposed to be sold, shall lose such right, unless within three months from the date of such notice he or his agent pays or tenders the price aforesaid to the person so proposing to sell.

Right of pre-emptor on foreclosure.

"15. When the right of pre-emption arises in respect of the foreclosure of the right to redeem any property, any person entitled to such right may, at any time within three months after the giving of the notice required by section thirteen, pay or tender to the mortgagee or his successor in title the amount specified in such notice, and shall thereupon acquire a right to purchase the property.

On completion of the purchase the person exercising the right of pre-emption shall be bound to pay to the mortgagee or his successor in title the amount specified in such notice, together with interest on the principal sum secured by the mortgage, at the rate specified by the instrument of

mortgage, for any time which has elapsed since the date of the notice, and any additional costs which may have been properly incurred by the mortgagee or his successor in title.

Suit to enforce right of pre-emption.

"16. Any person entitled to a right of pre-emption may bring a suit to enforce such right on any of the following grounds (namely) :—

(a) that no due notice was given as required by section thirteen;

(b) that tender was made under section fourteen or section fifteen and refused;

(c) in the case of a sale, that the price stated in the notice was not fixed in good faith;

(d) in the case of a foreclosure, that the amount claimed by the mortgagee was not really due on the footing of the mortgage and was not claimed in good faith, and that it exceeds the fair market-value of the property mortgaged.

If, in the case of a sale, the Court finds that the price was not fixed in good faith, the Court shall fix such price as appears to it to be the fair market-value of the property sold.

If, in the case of a foreclosure, the Court finds that the amount claimed by the mortgagee was not really due on the footing of the mortgage, and that it was not claimed in good faith, and that it exceeds the fair market-value of the property mortgaged, the amount to be paid to the mortgagee shall not exceed what the Court finds to be such market-value.

Decree to fix time for payment.

"17. If the Court find for the plaintiff, the decree shall specify a day on or before which the purchase-money or the amount to be paid to the mortgagee shall be paid.

Effect of non-payment of purchase-money.

"18. If such purchase-money or amount is not paid into Court before it rises on that day, the decree shall become void, and the plaintiff shall, so far only as relates to such sale or foreclosure, lose his right of pre-emption over the property to which the decree relates."

Substitution of new section for Act IV of 1872, s. 35.

3. For section 35 of the same Act the following shall be substituted (namely) :—

Jurisdiction of Court of Wards.

"35. The Court of Wards may, at its discretion, take charge of, and administer, the estates of all disqualified persons, that is to say:—

(a) females deemed by the Local Government incompetent to manage their estates,

(b) persons who have not completed the age of eighteen years,

(c) idiots,

(d) lunatics,

(e) persons declared by the Local Government, incapable, owing to physical defects or infirmities, to manage their own estates,

(f) persons convicted of a non-bailable offence and disqualified, in the opinion of the Local Government, by vice or bad character from managing their estates,

(g) persons declared by the Local Government, on their own application, to be disqualified from managing their estates:

Proviso.

Provided that the Court of Wards shall not take charge of or administer the estate of any person of any of the classes mentioned in clauses (a), (b), (c) and (d) of this section, unless he has inherited a beneficial interest in an estate for which a settlement was made with his ancestor, or in respect of which he would have been entitled to be settled with, if he had been competent to make an agreement for the payment of revenue, or unless he is entitled by inheritance to an assignment of land-revenue:

Further proviso.

Provided also that the Court of Wards shall not take charge of, or administer any beneficial interest in, an estate in which more persons than one have a joint undivided interest, unless all such persons are so circumstanced as to be subject to the Court of Wards."

Amendment of Act IV of 1872, section 38.

4. To section 38 of the same Act the following clause shall be added (namely) :—

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

STATEMENT OF OBJECTS AND REASONS.

The objects of this Bill are four: first, to make some necessary amendments in the drafting of the Panjáb Laws Act, section 5: secondly, to make like amendments in the sections of that Act relating to pre-emption and to give the Lieutenant-Governor a right of pre-emption in respect of land on which trees belonging to Government are standing: thirdly, to extend the jurisdiction of the Court of Wards to the estates of three classes of proprietors, namely, those incapable, owing to physical defects or infirmities, of managing their own estates; those convicted of a non-bailable offence and disqualified by vice or bad character from managing their estates; and those declared, on their own application, to be so disqualified. The fourth and last object of the Bill is to render all persons whose property is under the superintendence of the Court of Wards incompetent to charge such property without the sanction of the Court.

SIMLA; *The 18th October 1877.* } WHITLEY STOKES.

A. PHILLIPS,

Secy to the Govt. of India.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877, and was referred to a Select Committee:—

No. 20 OF 1877.

A Bill to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices.

Preamble.

Whereas by the Merchant Shipping Act, 1854, section 213, and by the Merchant Shipping Act Amendment Act, 1855, section 16, it is enacted that the Board of Trade may, in manner therein mentioned, and in the name of Her Majesty, sue for and recover the wages due to, and expenses incurred in respect of, the distressed seamen and apprentices in the said sections mentioned; And whereas it is expedient to empower such persons as the Governor General in Council may think fit to sue for and recover in British India in the name of the Secretary of State for India in Council, such wages and expenses, when the same are charged upon any ship, or recoverable from any master, owner or other person, found in British India; It is hereby enacted as follows:—

Power to appoint persons to sue.

1. The Governor General in Council may, from time to time, by notification in the *Gazette of India*, authorize, either generally or specially, such persons as he thinks fit to sue for and recover, in manner in the Merchant Shipping Act, 1854, section 213, provided, any wages or expenses recoverable under the said sections of the said Acts in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British India. Every person so authorized shall be entitled to sue and recover accordingly in any such Court, and shall be deemed to be a person filling a public office within the meaning of the Indian Evidence Act, 1872, section 57, clause 7.

Suits, &c., to be instituted in name of Secretary of State for India in Council.

2. All suits and proceedings under this Act shall be instituted and carried on in the name of the Secretary of State for India in Council.

STATEMENT OF OBJECTS AND REASONS.

By the Merchant Shipping Act, 1854, section 213, and 18 & 19 Vict., c. 91, section 16, provision is made for the recovery by the Board of Trade of wages due to, and expenses incurred in relieving, distressed seamen and apprentices in foreign and colonial ports. These distressed seamen are in many cases Natives of India, and belong to ships which are either registered in or trade to India, and which are seldom, if ever, found within the ports of the United Kingdom. In such cases the Board of Trade has considerable difficulty in recovering the sums expended. When the distressed seamen are Natives of this country, these expenses are charged to the Indian revenue. It is therefore desirable that the Government of India should be enabled to empower some person here to sue, in case the ships or persons chargeable are found in this country. The Bill effects this object by providing that such suits may be brought in the name of the Secretary of State in Council by such persons as the Governor General in Council may, by notification in the *Gazette of India*, generally or specially authorize in that behalf. The Bill will also enable persons so authorized to sue in all cases in which the ships or persons chargeable are found in this country, even though the Indian revenue may not be concerned.

SIMLA; *The 9th October* 1877. } WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[First Publication.]

The following Report of a Select Committee, together with the Bill as amended by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877:—

WE, the undersigned members of the Select Committee to which the Bill to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India was referred, have the honour to report that we have considered the Bill and the papers specified in the margin.

From Financial Department, No. 1354, dated 18th June 1870, and enclosures.
" ditto No. 1813, dated 5th July 1870, and enclosures.
" ditto No. 2150, dated 23rd July 1870, and enclosures.
" ditto No. 2998, dated 12th November 1870, and enclosures.
" Acting Chief Secretary to Government, Bombay, No. 5623, dated 15th November 1870, and enclosures.
" Financial Department, No. 291, dated 16th January 1871, and enclosures.
" ditto No. 1745, dated 24th July 1876, and enclosure.
Telegram from the Secretary of State for India, dated 5th September 1876.
From Secretary, Bengal Bonded Warehouse Association, dated 13th December 1876.
" Officiating Secretary, Government of Bengal, No. 92, dated 15th January 1877, and enclosures.
" Commissioner of Orissa, No. 1161, dated 13th January 1877.
" Chief Secretary to Government, Bombay, No. 845, dated 10th February 1877, and enclosures.
" Acting Assistant Secretary to the Government of Bengal, No. 304, dated 6th February 1877, and enclosures.
" Secretary to the Chief Commissioner, British Burma, No. $\frac{158}{17}$, dated 3rd February 1877, and enclosures.
" Officiating Secretary to the Board of Revenue, Lower Provinces, No. 69B, dated 1st February 1877.
" Chairman, Trades Association, Madras, dated 7th February 1877, and enclosures.
" Chief Secretary to Government, Bombay, No. 1084, dated 20th February 1877, and enclosures.
" Secretary to Government, Madras, No. 1021, dated 10th March 1877, and enclosures.
Demi-official letter from L. Reid, Esq., Commissioner of Customs, Bombay, dated 24th March 1877, and enclosures.
Memorandum by Officiating Secretary to Board of Revenue, Lower Provinces, No. 600 B, dated 25th August 1877, and enclosures.
Note by the Hon'ble T. C. Hope, dated 4th October 1877.

2. In accordance with the suggestion of the Committee appointed by the Bombay Government, the definition of "Customs-port" has been made (section 3, clauses (*d*) and (*e*)) to include, and that of "Foreign Port" to exclude, ports not in British India which are entitled to be treated as British Customs-ports.

3. The existing Act limits the privileges of coasting vessels to vessels which do not touch at any intermediate foreign port. But this has been found difficult of application, especially on the Western Coast, where foreign ports are numerous, and the limitation is illegally waived in the case of coasting steamers. But the Bombay Committee point out that all craft ought to be treated alike, and we think that, where there is danger of smuggling, special restrictions may be imposed on particular classes of goods under the powers of chapter XIII. The definition (section 3, clause (*g*)) has therefore been expanded.

4. We have also enlarged the definition of "Master" (section 3, clause (*h*)) so as to include a ship's agent appointed in writing by the master to be responsible on his behalf, when such appointment is approved by the Customs-collector.

5. In consequence of representations received from the Chief Commissioner of British Burma of the expediency of legalising coasting trade with petty ports which it would not pay to constitute Customs-ports, a provision has been inserted in section 11, with the concurrence of the Department of Revenue, Agriculture and Commerce, enabling the Local Government to recognize such ports for the purposes of the coasting trade only.

6. In accordance with a recommendation of the Bombay Committee, a clause framed on the model of the English Customs Act of 1876, section 153, has been added to section 17 of the Bill, prohibiting the importation or exportation of articles of foreign manufacture bearing names, marks or brands being, or purporting to be, those of manufacturers resident in the United Kingdom or British India.

7. By a little condensation, the whole of chapter X of the Bill as introduced has been dispensed with. The privilege of transhipment has been extended to sailing vessels.

8. By section 38, an owner not having sufficient information regarding any goods has been allowed, as suggested by the Bengal Board of Revenue, to deposit them temporarily in a warehouse.

The term "real value" has also been defined, as the want of a definition has been much felt. The obligation to declare real value has likewise, for statistical purposes, been extended to all goods, whether dutiable or not.

9. The third clause of section 39, by which it is provided that undervalued goods retained for the use of Government shall be sold by public auction, has given rise to some difference of opinion, some authorities advocating the substitution of a general power to dispose of the goods for the benefit of Government, in accordance with the English Customs Act of 1853. We have reserved this question for further consideration after enquiry as to the alleged rarity of cases in which difficulty or loss to Government is occasioned by the present provision.

10. Sections 45 and 46 (33 and 34 of the Bill as introduced) have also elicited wide differences of opinion between different mercantile and Custom-house authorities. The former section is identical in principle with the existing English law: section 20 of the Customs Consolidation Act, 1876, runs as follows:—

"In the event of any increase, decrease, or repeal of duties of customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery from the warehouse of such goods at such increased

duty, and after payment thereof, to add so much money to the contract-price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery from the warehouse at such decreased duty, or free of duty, as the case may be, to deduct so much money from the contract-price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for or in respect of such deduction."

The latter section is in harmony with Mr. Wilson's financial statement of February 18th, 1860, and the consequent section 2 of Act X of 1860, as also with the notification of the Government of India, No 3180, dated 3rd September 1875. Both sections originated in the memorials and representations which the Government of India is in the habit of receiving whenever a change of tariff takes place. We have added another illustration to section 45, to express its scope more fully; but we have left the general question of the retention of both sections open for discussion in Calcutta.

11. We have omitted from section 50 (121 of the Bill as introduced) the last clause, which followed the existing law, as it has been justly pointed out by Mr. Lane, the Collector of Customs at Calcutta, that it is unreasonable to refuse drawback on ships' stores, and both inconsistent with the permission to export from bond (section 30) and at variance with the English Act.

12. In deference to the unanimous opinion expressed in the reports, the rate of drawback has been re-entered in section 50 at the existing rate of seven-eighths, instead of three-fourths, to which it was raised in the Bill as introduced.

13. In accordance with representations received from the Bombay Committee and other quarters, we have, with the concurrence of the Department of Revenue, Agriculture and Commerce, extended to the Indian Marine and Marine Survey (section 56) the privileges with regard to wine, provisions and stores which have hitherto been confined to officers and ships of Her Majesty's Navy. The privilege has likewise been extended in all cases to spirits.

14. In order to meet the case of the foreign ports of Native States on the Western Coast, which are not surrounded by customs preventive lines, the existing practice of refusing drawback on exports to such ports has been legalised (section 57) in the form of empowering the Governor General in Council to prohibit drawback in the case of any particular port. This is in accordance with the Bombay Committee's suggestion.

15. In accordance with the existing practice at Bombay, which originated in section 35 of Act I of 1852, the Customs-collector has been empowered (section 58) to reject, if he sees fit, any claim for drawback amounting to less than ten rupees. The Bombay Municipal Act provides similarly regarding petty refunds of town-duty.

16. Section 44 of the Bill as introduced was inserted in consequence of a long correspondence which arose in Bombay with the Chamber of Commerce out of the practice prevailing there of masters entering in the manifest the names of the ships' agents as consignees of the cargo, and the true consignees complaining of delay in receiving their goods and of the departure of the vessel in the interim. The Bombay Committee, however, now find that the section will not meet the case, and, though it is not objected to by Bengal and Madras (chiefly, it would seem, owing to difference of circumstances), we think it better to omit it, and to obviate the difficulty partly by an addition to section 71, permitting port-clearance to be refused except on security for the clearance of the import-manifest, and partly by new provisions in chapter IX, which will be explained hereafter.

17. *Section 64* is new, to adapt the law to actual circumstances, under which the manifest sometimes arrives by overland mail before the vessel itself, in which case the saving of time by commencing the preliminaries for her discharge is desirable.

18. *Section 71.*—The Madras Committee recommend the addition of a clause authorising the refusal of port-clearance to any vessel the master or agents of which have not made all reasonable endeavours to land all the cargo for the port. Formerly, they say, they could stop a vessel through the High Court, or bring an action for overcarrying their goods; but now canal-steamers protect themselves by a clause in the bill of lading. The Madras Trades Association support this recommendation by a letter (Paper No. 9) giving details of packages actually overcarried. On the other hand, overcarrying is defended on the grounds, 1st, that boats are scarce at Madras; 2nd, that boatwork is there prohibited after sundown; 3rd, that mail-contracts prevent steamers making long delays. We have reserved this question for discussion at Calcutta.

19. *Section 75.*—In accordance with the recommendations of the Calcutta Committee and the Bengal Board, the periods of unloading and loading have been combined; but the aggregate of 30 days has been reduced to 20. The additional periods for loading and unloading have also each been reduced to one day for every 100 tons instead of every 50. This will still leave a vessel of 1,200 tons, for instance, 32 days, which is ample. Sections 50 and 108 of the Bill as introduced have been consolidated into this section, and words have been inserted to prevent more than one officer at a time being claimed as of right when, from smallness of establishment or press of work, extra officers may not be available.

20. *Sections 76 and 77.*—Special provision has been made in the concluding clauses for goods being water-borne from places not duly appointed as wharves, and without the presence or authority of an officer of customs, as also without boat-notes, in order to meet the circumstances of Calcutta, as represented by the Board of Revenue. In section 77, the suggestions from Burma have also been attended to, and sections 61 and 125 of Act VI of 1863 (Bill 1, sections 53, 58 and 111) have been amalgamated.

21. *Sections 97 and 98.*—These are the new sections inserted, and referred to above in paragraph 16, in order to permit the prompt discharge of cargo where there is urgent

necessity, or there are special facilities, for it. We are disposed to consider that a provision of this nature is the best for meeting the difficulties now felt and reconciling the conflicting interests of ship-owners and owners or consignees of goods. The latter are protected from double charges for agency. The sections, however, are tentative, and may require amendment after they have been scrutinized by the Trade and the Customs Departments at Bombay and Calcutta.

22. Adverting to section 106, we have altered the form of the bond, in accordance with a suggestion from Madras, so as to allow of enforcement in a District Court instead of in the High Court, though this was really not indispensable, since any of the forms may, even under the existing Act, be modified by the Chief Customs Authority.

23. *Section 107.*—In accordance with a suggestion from British Burma, arising out of an opinion by the Advocate General, a clause has been added to make it clear that a fresh bond is not indispensable on every fresh removal of the goods while in warehouse.

24. *Section 116.*—Permission to bottle off wines and spirits has been added, in conformity with the English Act and suggestions from Bengal.

25. *Section 132.*—This section has been modified in accordance with suggestions from Bengal, so as to place recovery of rent on the same footing as recovery of duty.

26. *Section 137* has been modified to suit Calcutta, in the same way as sections 76 and 77 (*vide* supra, paragraph 20).

27. *Section 140.*—In order to obtain correct statistics of imports and exports, it has been made compulsory on the owner of goods short-shipped or re-landed to give information of the fact to the Custom-house. This is in accordance with recommendations received and with the English law regarding short shipments.

28. Chapter XVIII of the Bill as introduced, which was entitled "Offences and Penalties," has elicited some differences of opinion as to what was the best position in the Act for such matters. We have now, in the first place, transferred to a separate chapter everything relating to procedure. With regard to the offences and penalties themselves, we are of opinion that the chief thing to be considered is the convenience of the mercantile and nautical public rather than that of adjudicating officers. Anybody who wishes honestly to know what the law requires him to do, will find his study of the existing Act perpetually interrupted by the long offence and penalty clauses, the terrors of which it cannot be indispensable to place in close juxtaposition with every injunction or obligation.

We have now recast the chapter (XIV) in tabular form, shewing in three columns the offence, the section to which it has reference, and the penalty, and trust that this will meet the views of all parties. To the adjudicating officer it will, we believe, not be inconvenient; to the public it will be a relief not to have every section burdened with unnecessary matter, while Custom-house officials may, if they wish, have the chapter printed separately to hand to every master on arrival, or to frame and post up in conspicuous places at the Custom-house and wharves.

29. We have made numerous changes in the phraseology of the Bill throughout, to secure both clearness and brevity. Considerable alterations have also been made in the arrangement of chapters and sections, with the view both of condensation and of bringing analogous provisions together and securing a practical sequence. The chapters now stand as follows:—

Chapter I.—Preliminary.
" II.—Appointment of officers in the Department of Customs.
" III.—Appointment of ports, wharves, custom-houses, warehouses and boarding and landing-stations.
" IV.—Restrictions and prohibitions of importation and exportation.
" V.—Levy of, and exemption from, customs-duties.
" VI.—Drawback.
" VII.—Arrival and departure of vessels.
" VIII.—General provisions affecting vessels import, &c.
" IX.—Importation or discharge.
" X.—Warehousing.
" XI.—Exportation or shipment, and re-landing.
" XII.—Spirits.
" XIII.—Coasting trade.
" XIV.—Offences and penalties.
" XV.—Procedure relating to offences, appeals, &c.
" XVI.—Miscellaneous.

30. We propose to consider the Bill further in Calcutta, and recommend that it be in the meantime published in the *Gazette of India* for general information.

SIMLA;
The 20th October 1877.

T. C. HOPE.
WHITLEY STOKES.
F. R. COCKERELL.

No. II.

SEA CUSTOMS BILL, 1877.

ARRANGEMENT OF SECTIONS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Commencement.
2. Repeal of enactments.
3. Interpretation.

CHAPTER II.

APPOINTMENT OF OFFICERS OF CUSTOMS, &c.

4. Local Government to appoint necessary officers.
   Suspension and dismissal of such officers.
5. Local Government may delegate its powers under section 4.
   Suspension and dismissal of subordinate officers.
6. Collector of District to perform duties of Customs-collector, where there is no separate Customs-collector.
7. Making and publishing of rules.
8. Appeals how and by whom to be decided.
9. Deposit, pending appeal, of duty demanded.
10. Customs-officers exempted from service on any jury or inquest or as assessors.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. Power to appoint Ports, Wharves, Custom-houses, Warehouses and Boarding and Landing-stations.
12. Power to declare that an Indian Port not in British India shall be regarded as a Customs-port for certain purposes.
13. Power to declare Warehousing Ports.
14. Appointment of public Warehouses.
15. Power to license private Warehouses.
    Revocation of license.
    Form of application for license.
16. Stations for Customs-officers to board and also land from ship.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

17. Prohibitions and restrictions.
18. Importation without license of arms and ammunition prohibited.
    Proviso.
19. Governor General may prohibit or restrict importation or exportation of goods.
20. Importation and exportation.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

21. Import-duties.
22. Export-duties.
23. No duties on goods carried from one Customs-port to another.
    Proviso.

SECTIONS.

24. Power to fix values of dutiable goods.
25. Power to exempt from Customs-duties.
    Power to authorize, in special cases, exemption from payment of duty.
26. Baggage in actual use.
27. Reimported articles of country-produce dutiable in certain cases
    Proviso.
28. Goods derelict and wreck dutiable in certain cases.
29. Duty on opium re-exported by sea.
30. Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported duty-free on certain conditions.

Transhipment.

31. Power to permit transhipment without payment of duty.
    Proviso.
32. Rules regulating exercise of power, and transhipment.
33. Entry and warehousing, on arrival, of goods transhipped under section 31, clause 2.
    Proviso.
34. Transhipment of stores from one vessel to another of same owner without payment of duty.
35. Officer of Customs to superintend transhipment.
36. Levy of transhipment-fee.
37. Power to prohibit transhipment.

Miscellaneous Provisions.

38. Owner, &c., to declare real value of goods in bill of entry or clearance, and, if necessary, to produce invoice, &c.
39. Under-valued goods how dealt with.
40. Duties on goods retained under section 39 for use of Government.
41. Claims to abatement of duty on account of damage how to be treated.
42. Disposal of damaged goods and levy of duty thereon.
43. Date of importation how determined.
44. Date of exportation how determined.
45. Contracts for sale of goods, duty on which is raised or lowered before performance.
46. Duty leviable on sea-borne goods, duty on which has been altered during transit.
47. Payment of duties short-levied or erroneously refunded.
48. No refund of charges erroneously levied or paid, unless application made within three months.
49. Dutiable goods may be passed on security for duty.

CHAPTER VI.

DRAWBACK.

50. Amount of drawback allowable on re-export.
    Conditions for grant of drawback.
    Drawback to be allowed on goods exported to Customs-port and thence to Foreign Port.
    Proviso.
51. Drawback on exportation of spirit.
52. Drawback of duties on wine and spirits allowed for officers of Navy.
53. Persons entering such wine or spirits for drawback to declare name and rank of officer claiming same.

SECTIONS.

54. Transfer of wine or spirits from one Naval officer to another, &c.
55. Provisions and stores for Her Majesty's Navy exempt from duty.
56. Privilege extends to Indian Marine and Marine-survey.
57. Governor General in Council may declare what goods are identifiable, and may prohibit drawback in case of specified Foreign Port.
58. No drawback to be allowed in certain cases.
59. Time to claim and demand payment of drawback.
60. Declaration to be made by parties claiming drawback.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

61. Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.
Delivery of manifest when vessel anchors below reporting-station.
62. Delivery of manifest where no place has been so fixed.
63. Description of manifest.
Amendment of errors in manifest.
64. Agent may deliver manifest.
65. Duty of person receiving manifest.
66. Bulk not to be broken until manifest, &c., delivered, and ship entered at Custom-house.
67. Master, if required, to deliver bill of lading, &c., to Customs-collector.
68. No vessel to depart without port-clearance.
69. No Pilot to take charge of any vessel proceeding to sea without production of port-clearance.
70. Master on applying for port-clearance to deliver manifest and certificates.
71. Port-clearance may be refused unless certain conditions are fulfilled.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT, &C.

72. Power to depute officer of Customs to board ships.
Proviso.
73. Servant to be received with officer.
Accommodation of officer and servant.
74. Officers of Customs to have free access to every part of ship, and may seal and secure goods.
Customs-collector may authorize search and opening of locks.
75. Period allowed for discharge and shipment of cargo.
Consequence of exceeding same.
Allowance for period during which vessel is laid up.
76. Goods not to be landed, shipped, or water-borne on Sundays, holidays, &c., without permission, nor except within fixed hours, &c.
77. Boat-note.
78. Goods water-borne to be forthwith landed or shipped.
79. Goods not to be landed elsewhere than at appointed wharf or place.

SECTIONS.

80. Power to prohibit plying of unlicensed cargo-boats.
Issue of licenses.
81. Customs-collector may require goods to be weighed or measured on board before landing.
82. Customs-officer may open package and examine goods shipped.
83. Customs-collector may take samples of goods.
84. Owner to pay expense incidental to compliance with Custom-house rules.
Fee for landing baggage.
85. No compensation for loss or injury except on proof of neglect or wilful act.
86. Rates of wharfage-fees.
87. Duplicates may be granted and amendments made on payment of fee.
88. Owner to deliver duplicate of bill of entry or shipping-bill, if required.
89. Agents must be duly authorized.
90. Agent to produce authority if required.

CHAPTER IX.

IMPORTATION OR DISCHARGE.

91. Discharge of cargo may commence on receipt of due permission.
92. Portion of import-cargo intended for another port, ship's stores, &c., may be kept on board free of duty.
93. Goods not to leave ship unless entered in manifest.
94. Procedure in respect of goods not landed within time allowed.
Effect of not discharging cargo in any less period specified in bill of lading.
95. Goods may be landed at any time after arrival, with consent.
96. Notice regarding unclaimed packages.
97. Procedure in case of non-payment of duties within four months after entry of vessel.
98. Immediate discharge permitted in certain cases.
99. Goods not cleared within two months from date of landing to be sold.
Disposal of overplus.
Proviso.
100. Entry for home-consumption.

CHAPTER X.

WAREHOUSING.

101. Deposit of goods in warehouse without payment of duty.
102. Warehouse-keeper.
Responsibility of keeper.
103. Chief Customs-Authority to decide where any goods may be deposited in public warehouse, and on what terms.
Table of rates of rent.
104. Form of application for admission of goods into warehouse.
105. No goods to be warehoused unless assessed for Customs-duty.
Saving of re-assessment of warehoused goods on clearance for home-consumption.
106. Bond for duty on goods sought to be warehoused. Form of bond.
107. Terms of bond to be executed.

SECTIONS.

108. Period for which goods may remain warehoused under bond.
When bond for duty on goods in private warehouse may be sued on.
109. Procedure in respect of goods to be warehoused.
110. Packages, &c., to be marked and numbered before admission into warehouse.
111. Goods how warehoused.
112. Warrant to be given every time goods are warehoused.
Form of warrant.
113. Access of Customs-officer to private warehouse.
114. Power to cause packages lodged in warehouse to be opened and examined.
115. Access of owners to warehoused goods.
116. Goods in warehouse may be sorted, repacked, &c., by owner, &c.
117. Power to remit duties on warehoused goods lost or destroyed;
and if goods are damaged, duty to be levied on actual value.
118. Import-duty to be on quantity or value registered at time of importation.
Proviso as to wines, spirits, beer or salt.
119. Allowance for ullage or wastage in case of wines, &c., lodged in private warehouse.
120. Public warehouse-keeper, or licensee of private warehouse, answerable for weight or gauge.
Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.
121. Power to remove goods from one warehouse to another in same Port.
122. Bonded goods may be removed from one Port to another.
Procedure.
123. Officers at Port of removal to transmit account of goods to officers at Port of destination.
Owner to execute bond for due arrival, &c.
124. Remover may enter into a general bond.
125. Goods on arrival at Port of destination to be subject to same laws as goods on first importation.
126. Removal of goods to be noted on the bond, with particulars.
127. Goods not to be removed from warehouse, except after application to Customs-collector.
128. Form of application for removal of goods.
Twenty-four hours' notice to be given.
129. On goods being removed improperly or otherwise than for export, &c., full duty to be paid.
130. Procedure on failure to pay duty.
131. Expenses of carriage, packing, &c., to be borne by owners.
132. Payment of rent and warehouse-dues.
In case of failure, goods may be sold, &c.
133. Register of bonds to be kept.
When bonds are to be cancelled and returned to obligee.
134. Duty on warehoused goods to be settled within three years.
135. Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

CHAPTER XI.

EXPORTATION OR SHIPMENT AND RE-LANDING.

SECTIONS.

136. Permission for entry outwards to be obtained before export-cargo is shipped.
137. Exporter to deliver shipping-bill before shipping any goods.
138. On entry outwards, bond to be given for shipping and landing.
139. Additional charge on goods passed for shipment after port-clearance has been granted.
140. Notice of non-shipment or re-landing, and return of duty thereon.
Proviso.
141. Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.
142. Vessel returning to Port may enter and land goods under import-rules.

CHAPTER XII.

SPIRITS.

143. Rules for removal of spirits from distillery without payment of duty, and for exportation thereof.
144. Spirits for export to be taken direct from distillery to Custom-house under pass.
145. Rules to be observed in exportation of spirits.
146. Duty to be recovered on any deficiency in spirits under bond.
147. Drawback of excise-duty on spirits manufactured after English method.
148. No drawback allowed on spirits exported from one Customs-port to another, but such spirits may be exported under bond.
149. Duty on spirits exported under bond from one Indian Port to another, how adjusted.
150. Rum-shrub, &c., how to be charged with duty.
May be exported under same rules as spirits.
151. Spirits intended for exportation may be removed for local consumption.
152. Conditions of drawback and remission of duty on spirits.
Re-land of spirits shipped.
153. Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.
Decision where no rules or their applicability disputed.

CHAPTER XIII.

COASTING TRADE.

154. Application of Act to coasting vessels.
155. Power to regulate carriage of goods coastwise.
156. Coasting vessels to deliver account and obtain port-clearance before leaving Port of lading.
157. Power to require bond before port-clearance is granted.
158. Time for delivery of pass.
159. Goods on coasting vessel, if excisable, not to be unladen without permission.
160. Grant and revocation of general pass.
161. Rules respecting cargo-book to be kept by Masters of coasting vessels.

SECTIONS.

162. Power to prescribe rules for Masters of other coasting vessels.
163. Power to board and examine any coasting vessel.

CHAPTER XIV.

OFFENCES AND PENALTIES.

164. Punishments for offences.
1. For infringing rules made by Chief Customs-Authority.
2. For landing or shipping goods at unauthorized Port, &c.
3. For shipping, landing, concealing, &c., contrary to Act.
4. Vessels in Port with a cargo, and afterwards found in ballast and cargo unaccounted for, liable to confiscation.
5. For Masters of tug-steamers or pilot-vessels receiving or discharging any goods without due authority.
6. For not bringing-to at boarding-station.
7. For vessel removing from place of mooring, or unlading, without due authority.
8. Goods imported or exported contrary to prohibition liable to confiscation, and persons concerned to penalty.
9. For infringing rules or orders regarding transhipment.
10. For unauthorized declaration as to value of goods.
11. Wine not laden, or unladen without permission, liable to confiscation.
12. Confiscation of goods entered for drawback, which are less in value than the amount of drawback claimed.
13. Drawback goods, if not exported, or if re-landed, liable to confiscation, and parties concerned to penalty.
14. For proceeding inward beyond fixed place before delivery of manifest.
For omitting to deliver manifest when vessel anchors below reporting-station.
15. For like omission when reporting-station has not been fixed.
16. For Master delivering unsigned or untrue manifest.
17. For Pilot, &c., not receiving manifest.
18. For breaking bulk without permission.
19. For false entry, fraudulent alteration, &c.
20. For attempting to depart without port-clearance.
21. For departing without port-clearance.
22. On Pilot taking charge of vessel without port-clearance.
23. For refusing to receive officer of Customs on board.
24. For disobeying section 73.
25. For Masters resisting search, &c.

SECTIONS.

26. For lading in absence of Customs-officer.
27. For removing goods contrary to section 76.
28. For sending goods without or in excess of boat-note.
29. For non-receipt or non-delivery or non-signing of boat-note.
30. For not landing goods in accordance with section 78, or for landing, &c., goods contrary to section 79.
31. Goods found in unlicensed cargo-boats may be confiscated.
32. For non-delivery of duplicate bill of entry, &c.
33. For acting as agent without authority.
34. For not being able to account for missing or deficient package, &c.
35. For discharging goods not duly entered in manifest.
36. Goods found concealed liable to confiscation.
37. Goods not agreeing in description and quantity with entry in manifest liable to confiscation or extra duty.
38. For removing goods after landing and before due entry.
39. Goods brought to be passed through Custom house liable to confiscation in case of discrepancy, misdescription, &c.
40. For misdescription of goods.
41. For taking or passing goods without entry.
42. Prohibited or dutiable goods concealed in baggage.
43. For improper carrying into warehouse.
44. For withholding or removing before examination goods entered to be warehoused.
45. For warehousing goods improperly.
46. For refusing to open private warehouse when duly required.
47. For neglecting to stow goods properly in warehouse.
48. For importer or owner of warehoused goods clandestinely gaining access.
49. For altering warehoused goods.
50. For deficiencies in a private warehouse.
51. For neglecting to produce goods when required.
52. Goods entered to be warehoused, if not duly warehoused, or if concealed or removed, liable to be confiscated.
53. For excess, in private warehouse, over registered quantity.
54. For removing warehoused goods improperly.
55. For taking goods out of warehouse without paying duty.
56. For shipping goods before entry outwards.
57. For shipping goods not in manifest, &c.

SECTIONS.

58. Certain goods if entered in manifest and not shipped, or if relanded without notice, liable to confiscation.
59. For landing at place other than that for which goods have been cleared.
60. For deficiency in goods on which drawback has been paid on board vessel returning to Port, or putting into another Port.
61. For contravening rules relating to spirits.
62. For irregularly re-landing spirituous liquors.
63. For contravention of rules as to coasting trade.
64. For signing false account.
65. For failure to produce certificate.
66. For failure of Master of coasting vessel to deliver pass.
67. For breach of rules as to cargo-book.
68. For failure to keep cargo-book correctly, &c.
69. For breach of rules under section 134.
70. For breach in respect of lading, carrying coastwise, and unlading.
71. For refusal to produce documents.
72. For making false declaration, refusing to answer questions, &c.
73. For possession of smuggled goods.
74. For searching persons on insufficient grounds.
75. Customs-officers, if guilty of breach of duty, how punishable.
76. Customs-officers committing or conniving at frauds, how punishable.
77. For neglect of Police-officer to give notice.
78. Punishment for obstruction to Customs-officers.
165. Tackle, &c., included in confiscation of vessels.
Packages and contents included in confiscation of goods.
Also conveyances and animals used in removal.

CHAPTER XV.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

166. Persons may be searched on reasonable suspicion.
167. Persons may, before search, require to be taken before Magistrate, &c.
168. Officers of Customs may stop vessels, carts, &c., and search for goods on reasonable suspicion.
169. Magistrate may issue search-warrant on application.
170. Persons reasonably suspected may be detained.
171. Persons detained to be taken to nearest Magistrate or Customs-collector.
172. Persons taken before Magistrate may be detained or admitted to bail.

SECTIONS.

173. Person escaping may be afterwards detained.
174. Persons in Her Majesty's Navy, when detained, to be secured on board until warrant procured.
175. Vessels, goods and persons may be seized or detained.
176. Vessels and goods seized how dealt with.
177. Procedure in respect of goods seized on suspicion.
178. When seizure is made, seizing officer to give reason in writing.
179. Adjudication of confiscations and penalties.
180. Local Government may confer like powers on other officers of Customs.
Proviso.
181. Option to pay fine in lieu of confiscation.
182. On confiscation of vessel or goods, property to vest in Her Majesty.
183. Levy of penalty for failure to bring-to when required under section 16.
184. Penalty under Act not to interfere with punishment under other law.
185. Offences not especially provided for how adjudicated.
186. Appeal from subordinate to Chief Customs-Authority.
187. Penalty adjudged by Magistrate, &c., may be remitted or commuted by Chief Customs-Authority.
188. Goods on which penalty incurred not to be removed till payment.
Goods of person liable to fine or penalty may be detained.
189. Enforcement of payment of penalty.
190. Periods of imprisonment, in default of payment of penalty or fine, to be fixed within certain limits.
191. Imprisonment to terminate upon recovery of fine.
192. Or of proportional part of fine.

CHAPTER XVI.

MISCELLANEOUS.

193. Rules to be notified.
194. Notifications made may be cancelled.
195. Remission of duty and compensation to owner in certain cases.
196. Appropriation of penalties, &c., and grant of rewards.
197. Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

SCHEDULE.

PART I.—ACTS REPEALED.
PART II.—FORMS.
A. Form of Bond for Import-duty.
B. Form of Bonded Warehouse-warrant.
C. Form of Bond for removal of Spirits from licensed Distillery.
D. Form of Coasting-

A Bill to consolidate and amend the law relating to the levy of Sea Customs-duties.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title. Commencement.

1. This Act may be called "The Sea Customs Act, 1877:" And shall come into force on the passing thereof.

Repeal of enactments.

2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein, except as to any act done, offence committed or liability incurred.

All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.

All appointments and notifications made, and licenses issued, under Act No. VI of 1863, shall, as far as may be, be deemed to have been respectively made and issued under this Act.

Interpretation.

3. In this Act, unless there be something repugnant in the subject or context—

"Chief Customs-Authority."

(*a*) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters connected with Sea-customs in any place to which this Act applies:

"Chief Customs-Officer."

(*b*) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

"Customs-collector."

(*c*) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

"Customs-port."

(*d*) "Customs-port" denotes any Port in British India at which Sea Customs-duties are leviable, and any Foreign Port which has been declared under section 12 to be a Customs-port:

"Foreign Port."

(*e*) "Foreign Port" includes Aden and any port or place in India not situated in British India, and not declared under section 12 to be a Customs-port:

"Vessel."

(*f*) "Vessel" includes anything made for the conveyance by water of human beings or property:

"Coasting vessel."

(*g*) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not:

"Master."

(*h*) "Master" includes every person, except a Pilot, having command or charge of any vessel: and also a ship's agent, appointed in writing by the master to be responsible on his behalf when such appointment is approved by the Customs-collector:

"Warehouse."

(*i*) "Warehouse" denotes any place appointed or licensed under this Act for the keeping and securing of goods entered to be warehoused without payment of duty on the first entry thereof:

"Owner."

(*j*) "Owner" includes importer, exporter and consignee, and an agent of any of them duly appointed and authorized under this Act.

CHAPTER II.

APPOINTMENT OF OFFICERS OF CUSTOMS, &c.

Local Government to appoint necessary officers.

4. The Local Government of every place in which duties of Sea-customs are leviable, shall appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Suspension and dismissal of such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

Local Government may delegate its powers under section 4.

5. The Local Government may delegate to any officer of Customs all or any of the powers vested in it by section four.

Suspension and dismissal of subordinate officers.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

Collector of District to perform duties of Customs-collector, where there is no separate Customs-collector.

6. At any place at which there is no Customs-collector, the Collector of the District and the officers subordinate to him may perform all duties required by this Act to be performed by a Customs-collector and other officers of Customs.

Making and publishing of rules.

7. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act for regulating the practice and proceedings of, and the delegation of their duties by, officers of Customs.

Appeals how and by whom to be decided.

8. If any dispute arises between any officer of Customs and any Master of a vessel, or owner of goods, or other person, in respect to any matter (not specially provided for by any law for the time being in force) relating

to the importation, exportation or warehousing of any goods,

or to the proper rate of duty payable in respect thereof,

or to the levy of any duty or penalty thereon,

or to any seizure or forfeiture thereof,

the Chief Customs-Authority, or such officer of Customs as the said Authority from time to time appoints in this behalf, shall decide such dispute, subject to an appeal to the Local Government.

Deposit, pending appeal, of duty demanded.

9. Where the dispute relates to the duty leviable in respect of any goods, the owner of such goods, if dissatisfied with such decision, shall deposit in the hands of the Customs-collector at the Port of importation or exportation, respectively, the amount of duty demanded by the deciding officer, pending the settlement of the matter on appeal.

Upon payment of such deposit and compliance with the provisions of this Act relating to the entry or shipment of such goods, the Customs-

collector shall cause the goods to be delivered to such owner for importation or exportation, as the case may be.

Customs-officers exempted from service on any jury or inquest or as assessors.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

Power to appoint Ports, Wharves, Custom-houses, warehouses and boarding and landing-stations.

11. The Local Government may from time to time, by notification in the official Gazette,

(*a*) declare the places which alone shall be Ports for the shipment and landing of goods;

(*b*) declare the limits of such Ports;

(*c*) appoint proper places therein to be Wharves for the landing and shipping of goods, and for the landing or shipping of particular classes of goods;

(*d*) declare the limits of any such Wharf;

(*e*) alter the name of any such Port or Wharf.

Every such Port, except Aden, shall be a Customs-port within the meaning of this Act.

The Local Government may also from time to time in like manner declare

(*f*) places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-ports, and for no other purpose;

(*g*) what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

Power to declare that an Indian Port not in British India shall be regarded as a Customs-port for certain purposes.

12. The Governor General in Council may from time to time declare, by notification in the *Gazette of India*, that any Foreign Port shall, with such limitations and on such conditions (if any) as he thinks fit, be a Customs-port for the purposes of this Act, in so far as the same is capable of being applied to such Port.

Power to declare Warehousing Ports.

13. The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

Appointment of public Warehouses.

14. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public Warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

Power to license private warehouses.

15. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

Revocation of license.

Every license for a private warehouse so granted may, unless it be otherwise provided in the license, be revoked after one month's notice by the Chief Customs-Officer, and may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses.

Form of application for license.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Stations for Customs-officers to board and also land from ship.

16. The Chief Customs-Authority may from time to time appoint, in any Customs-port, stations or places at which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall be required to anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

Prohibitions and restrictions.

17. The importation into, or exportation from, British India of the goods enumerated in the following clauses, is prohibited:—

(*a*) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire:

(*b*) counterfeit coin:

(*c*) any indecent or obscene book, pamphlet, paper, drawing, painting, representation, figure or article:

(*d*) articles of foreign manufacture bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India.

Importation without license of arms and ammunition prohibited.

18. The importation into British India of arms or ammunition, except under a license from the Governor General in Council, or from some officer authorized in that behalf by the said Governor General in Council, or otherwise in accordance with any law for the time being in force, is prohibited.

Proviso.

Nothing in this section shall apply to rifles, guns, pistols, and sporting powder, *bonâ fide* imported by any person in reasonable quantities for his own private use.

Governor General may prohibit or restrict importation or exportation of goods.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the importation or exportation by sea or by land, or both by sea and by land, of any particular class of goods.

Importation and exportation.

20. It shall be lawful to import into, or to export from, any place declared under section 11 to be a Port for the shipment and landing of goods, any goods the importation or exportation of which is not prohibited or restricted by any law, or by any notification of the Governor General in Council, for the time being in force.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

Import-duties.

21. Customs-duties shall be levied on such goods imported by sea into any Customs-port from any Foreign Port, at such rates, and with such exemptions, as may be prescribed by any law for the time being in force.

Export-duties.

22. Customs-duties shall be levied on such goods exported by sea from any Customs-port to any Foreign Port, at such rates, and with such exemptions, as may be prescribed by any law for the time being in force.

No duties on goods carried from one Customs-port to another.

23. No Customs-duties shall be levied on goods carried by sea from any Customs-port to any other Customs-port:

Proviso.

Provided that nothing in this section shall apply

to opium, salt or spirits; or

to goods brought from any Foreign Port to any Customs-port, and there transhipped for, or thence carried to, any other Customs-port without payment of duty; or

to goods removed in bond.

Power to fix values of dutiable goods.

24. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, the tariff-value of any goods exported or imported by sea on which Customs-duties are by law imposed.

Power to exempt from Customs-duties.

25. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port or place therein, from the whole or any part of the Customs-duties leviable thereon under any law for the time being in force.

Power to authorize, in special cases, exemption from payment of duty.

The Chief Customs-Authority may, by special order in each case, exempt from the payment of duty, under stated circumstances of an exceptional nature, any goods on which Customs-duties are leviable by any law for the time being in force.

Baggage in actual use.

26. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 7, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

Re-imported articles of country-produce dutiable in certain cases.

27. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions, if any, to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Proviso.

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom or on whose account, they were exported, the goods may be admitted without payment of duty.

Goods imported, for which any drawback of excise has been received on exportation, shall be subjected to payment of duty, unless the Chief Customs-Authority in any particular case otherwise directs by special order.

Goods derelict and wreck dutiable in certain cases.

28. All goods derelict, jetsam, flotsam and wreck, brought or coming into any Customs-port, shall at all times be subject to the same duties, if any, to which goods of the like kind are subject on importation at such Port, unless it be shown to the satisfaction of the Customs-collector, that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

Duty on opium re-exported by sea.

29. Opium imported by sea into any Customs-port may, if the Local Government think fit, but not otherwise, be re-exported by sea from the same Port on payment of a duty equal in amount to the fee to which it would have been liable if it had been transhipped at such Port.

Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported duty-free on certain conditions.

30. Provisions and other ship's stores warehoused at the time of importation may be exported without payment of duty for use on board of any vessel proceeding directly to a Foreign Port, whether such Port be or be not the Port of ultimate destination.

Articles of Indian produce or manufacture, including rum, required for use on board of any vessel proceeding to any Foreign Port, may also be exported free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no such rum shall be so shipped on any vessel not going to a Foreign Port, or going on a voyage of less than thirty days' probable duration.

Transhipment.

Power to permit transhipment without payment of duty.

31. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other Customs-ports as the Governor General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Chief Customs-Officer may, on application of the owner of any goods imported into such Port, grant leave to tranship the same without payment of duty, if any be leviable, at the Port of transhipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may from time to time be in force, the Customs-collector may, on

application of such owner, grant leave for transhipment without payment of duty, if any be leviable, at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the owner shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs:

Proviso.

Provided that such goods have been specially and distinctly manifested or declared at the time of import as for transhipment to some other Customs or Foreign Port.

Rules regulating exercise of power, and transhipment.

32. The power conferred by section 31 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

Entry and warehousing, on arrival, of goods transhipped under section 31, clause 2.

33. All goods transhipped under the second clause of section 31 for removal to a Customs-port shall thereupon be treated in all respects as warehoused goods, and shall on their arrival at such Port be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry and warehousing of such last-mentioned goods:

Proviso.

Provided that, if on the arrival of the said goods at such Port, the owner desires forthwith to export the same by sea to some Foreign Port, or to pay duty thereon for home-consumption, without actually warehousing them, the Customs-collector at such Port may, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home-consumption, upon payment of the duty thereon, in like manner as if such goods had been actually warehoused. All goods so exported, or on which duty has been so paid, shall be deemed to have been duly cleared from the warehouse.

Transhipment of stores from one vessel to another of same owner without payment of duty.

34. If two or more vessels belonging wholly or in greater part to the same owner be at any Customs-port at the same time, any provisions and other ship's stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

Officer of Customs to superintend transhipment.

35. An officer of Customs shall, in every case, be deputed to superintend the removal of transhipped goods from vessel to vessel.

Levy of transhipment-fee.

36. A transhipment-fee on each bale or package of any goods or class of goods transhipped under this Act, may be levied at such rates and under such rules as the Local Government, with the previous sanction of the Governor General in Council, may from time to time make by notification in the official Gazette.

Power to prohibit transhipment.

37. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit the transhipment, at any specified Port, or at all Ports, of any specified class of goods, or prescribe any special mode of transhipping any specified class of goods.

Miscellaneous Provisions.

Owner, &c., to declare real value of goods in bill of entry or clearance, and, if necessary, to produce invoice, &c.

38. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, state their real value to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such value at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value of any such goods can be ascertained, to produce the same, and to furnish any information relating to the value of such goods which it is in his power to furnish. And thereupon such person shall produce any such document or furnish any such information so required by such officer:

Provided that, if the owner makes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse, pending production of such information.

No re-valuation of goods assessed for duty on the declared value thereof shall be allowed after such goods have been removed from the Custom-house.

For the purposes of this section the real value shall be deemed to be—

(*a*) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation respectively, without any abatement or deduction whatever, except of so much as the duties payable on the importation thereof amount to: or,

(*b*) where such price is not ascertainable, the estimated cost at which goods of the like kind and quality could be laid down at such place.

Nothing in this section applies to opium, salt or spirits.

Under-valued goods how dealt with.

39. If, upon the examination of any goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, it appears to an officer of Customs that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill of entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the

value thereof as estimated by him; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall then cause them to be sold by public auction after due notice in the official Gazette, or some mercantile newspaper circulating in the place.

If the proceeds arising from such sale shall exceed the sum paid to the owner, together with the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties, or on such other terms as he may determine.

Duties on goods retained under section 39 for use of Government.

40. When goods are retained under section 39 for the use of Government, the duties payable thereon shall in no case be levied from the owner.

Claims to abatement of duty on account of damage how to be treated.

41. No claim for any abatement or refund of duty on account of damage alleged to have been sustained before delivery of the bill of entry, shall be allowed in respect of any goods imported into any Customs-port, unless such claim be made in writing, and the damaged condition of such goods be ascertained and certified, on the first examination thereof, by a Custom-house Appraiser, or by such other person as the Customs-collector appoints for the purpose.

Disposal of damaged goods and levy of duty thereon.

42. Goods, the damaged condition of which is ascertained and certified to the satisfaction of the officer in charge of the Custom-house, may, after notice in the official Gazette, or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints.

The duty on such goods shall be adjusted on the gross amount realized by their *bonâ fide* sale, as proved by the original account-sales, without any abatement or deduction, except of so much as represents the duties payable on the importation thereof.

On goods the value of which has been fixed by law for the purpose of levying duties thereon, no abatement of duties shall be allowed, unless they have deteriorated to the extent of one-fifth of their value.

No abatement of duty on account of damage shall be allowed on wines, spirits or beer, or on any other articles on which duties are levied on quantity and not on value.

Date of importation how determined.

43. If, upon the first levying, repealing, enhancement or reduction of any duty,

or upon any change of any valuation for duty,

or upon the first permitting, prohibiting or restricting of any importation,

it is necessary to determine the exact date on which an importation of goods had effect,

such date shall be that on which the goods were actually entered for home-consumption at the Custom-house.

For the purposes of this section goods shall be deemed to be entered when the bill of entry thereof is delivered to the Customs-collector.

Date of exportation how determined.

44. If, in like manner, it is necessary to determine the exact date on which an exportation of goods had effect, such date shall be that on which the goods were actually entered outwards at the Custom-house.

Contracts for sale of goods, duty on which is raised or lowered before performance.

45. When a contract is entered into for the sale of any dutiable goods at a fixed price, including the duty leviable in British India at the date of the contract, and subsequently thereto, and before the contract is fully performed, the duty on such goods is raised or lowered, and levied accordingly, the amount to be paid to, or received by, the parties to the contract shall be increased or diminished, as the case may be, by the amount by which such duty is raised or lowered.

Illustrations.

(*a*). A, a merchant in Calcutta, contracts with B, a merchant in Liverpool, to sell him 100 maunds of indigo at Rs. 200 per maund, including the export-duty at the rate of 3 rupees per maund. Before the contract is fully performed, the duty on indigo is reduced to 1 rupee per maund. B is entitled to deduct from the price agreed on Rs. 200, being Rs. 2 per maund.

(*b*). A, a wine merchant in Madras, contracts with B, a resident there, to procure and deliver to him within one year a thousand gallons of champagne at Rs. 25 per gallon, duty paid. Subsequently, and before the contract is performed, the duty is raised from Rs. 1-8 to Rs. 2-8 per gallon. A is entitled to be paid at Rs. 26 per gallon instead of Rs. 25.

(*c*). A, a wine merchant in Bombay, contracts with B, a merchant in Bordeaux, for a thousand gallons of claret at Rs. 5 per gallon, including the import-duty of 1 rupee per gallon. Subsequently, and before the contract is fully performed, the duty is raised to Rs. 2 per gallon and levied at that rate. B is entitled to be paid at the rate of Rs. 6 per gallon.

Duty leviable on sea-borne goods, duty on which has been altered during transit.

46. When during the transit by sea to British India of any dutiable goods, the duty on such goods is raised, the duty leviable on such goods on arrival in British India shall be the duty which was in force in respect of such goods when such transit commenced, and when the duty on such goods is reduced, the duty leviable thereon shall be such reduced duty. Transit shall be deemed to have commenced on the grant of port-clearance.

Payment of duties short-levied or erroneously refunded.

47. When Customs-duties or charges have been short-levied through inadvertence, error or misconstruction on the part of the officers of Customs,

or when duty, after having been levied, has been erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

No refund of charges erroneously levied or paid, unless application made within three months.

48. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid under an erroneous construction of law or from other error, shall be returned, unless such claim is made within three months from the date of such payment.

Dutiable goods may be passed on security for duty.

49. No dutiable goods shall be passed for home-consumption unless the owner previously either pays the customs-duties leviable thereon, or furnishes security, to the satisfaction of the Customs-collector, for the payment of the same.

CHAPTER VI.

DRAWBACK.

Amount of drawback allowable on re-export.

50. Upon the re-export by sea to any Foreign Port, of any goods, except salt or opium, capable of being easily identified, imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, seven-eighths of such duty shall, except as otherwise provided in this chapter, be repaid as drawback:

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

Drawback to be allowed on goods exported to Customs-port and thence to Foreign Port.

Drawback shall be allowed upon goods which, after having been charged with duty at one Customs-port and thence exported to another, are re-exported by sea to a Foreign Port:

Proviso.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date of first importation into British India.

Drawback on exportation of spirit.

51. A drawback of the whole of the duties paid under Act No. XXIII of 1860 (*to amend Act XXI of 1856, to consolidate and amend the law relating to the Abkári Revenue in the Presidency of Fort William in Bengal*), section one, on spirit manufactured at distilleries worked according to the English method and exported by sea in manner prescribed by Act No. XXI of 1856 (*to consolidate and amend the law relating to the Abkári Revenue in the Presidency of Fort William in Bengal*) to any Foreign Port shall be allowed at the Port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under the said Act No. XXIII of 1860, and that the spirit, when brought to the Custom-house, be accompanied by the pass in which such payment is certified.

Drawback of duties on wine and spirits allowed for officers of Navy.

52. A drawback of the whole of the Customs-duties shall be allowed on wine and spirits intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirits have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirits on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	Gals.
For every Admiral ...	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate ...	630
Captain of 3rd, 4th and 5th rate	420
Captain of an inferior rate ...	210
Lieutenant or other Commanding Officer, and for every Marine-officer, Master, Purser or Surgeon	105

Persons entering such wine or spirits for drawback to declare name and rank of officer claiming same.

53. Every person clearing and claiming drawback for wine or spirits, as provided in section 52, shall state in the entry the name of the officer for whose use such wine or spirits is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirits shall be delivered into the charge of the officers of Customs deputed on this behalf at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirits into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

Transfer of wine or spirits from one Naval officer to another, &c.

54. The Customs-collector may permit the transfer of any such wine or spirits from one Naval officer to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity;

or may permit the transhipment of any such wine or spirits from one vessel to another for the use of the same Naval officer;

or the re-landing and warehousing of any such wine or spirits for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirits, and allow the same to be cleared for home-consumption.

Provisions and stores for Her Majesty's Navy exempt from duty.

55. Provisions and other ship's stores for the use of Her Majesty's Navy may, in like manner, be transferred, transhipped or relanded and warehoused, free of duty;

and where duties have been paid on such provisions and stores, drawback of such duties, whether

of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

Privilege extends to Indian Marine and Marine-survey.

56. Sections 52, 53 and 54 apply to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and section 55 applies to provisions and stores for the use of such Marine or Survey.

Governor General in Council may declare what goods are identifiable, and may prohibit drawback in case of specified Foreign Port.

57. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

(*a*) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified;

(*b*) prohibit repayment as drawback upon the re-exportation of goods to any specified Foreign Port.

No drawback to be allowed in certain cases.

58. No drawback shall be allowed—

(*a*) upon goods not included in the export-manifest, or

(*b*) upon goods exported from one Customs-port to another, or

(*c*) where the goods to be exported are of less value than the amount of drawback claimed, or

(*d*) where the claim is for drawback amounting to less then ten rupees, and the Customs-collector thinks fit to reject it.

Time to claim and demand payment of drawback.

59. No drawback shall be allowed upon any goods re-exported from any Customs-port unless the claim to receive such drawback be made and established at the time of re-export, nor unless payment be demanded within six months from the date of entry for shipment.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea.

Declaration to be made by parties claiming drawback.

60. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.

61. The Local Government may, by notification in the official Gazette, fix a place in any river or Port, beyond which no vessel, whether laden or in ballast, arriving from any Foreign Port, shall pass until the Master thereof has delivered to the Pilot, officer of Customs or other person duly authorized to receive the same, a manifest as described in section 63.

Delivery of manifest when vessel anchors below reporting station.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving from any Foreign Port remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver such manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

62. If any vessel, coming from any Foreign Port, arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after anchoring, deliver a manifest to the Pilot, officer of Customs, or other person authorized to receive the same.

Description of manifest.

63. Every manifest shall be signed by the Master, and shall contain a true specification of all goods imported in such vessel, comprising such particulars, and made out in such form, as the Chief Customs-Authority may from time to time direct.

Amendment of errors in manifest.

The Customs-collector may permit the Master to amend any obvious error in the manifest, or to supply any omission resulting from accident or inadvertence, by furnishing an amended or supplementary manifest.

But the receiving of such amended or supplementary document shall be discretionary with such Customs-collector; and, if he decide to receive any such amended or supplementary manifest, he may levy thereon such fee as the Chief Customs-Authority from time to time directs.

Agent may deliver manifest.

64. Nothing contained in section 61, 62 or 63 shall prevent the delivery of the manifest, previous to the arrival of the vessel, by an agent duly appointed and approved, as defined in section 3, clause (*h*), of this Act.

Duty of person receiving manifest.

65. The Pilot, officer or other person so receiving the manifest shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

Bulk not to be broken until manifest, &c., delivered, and ship entered at Custom-house.

66. No vessel arriving in any Customs-port from any Foreign Port, shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry inwards, has been presented to the Customs-collector, and an order has been given thereon by such officer for the discharge of the cargo.

The Customs-collector may refuse to give such order, until any port-clearance, cockett or other paper, which he knows or has reason to believe had been granted at the place from which the vessel is stated to have come, shall likewise have been delivered to him.

Nothing in this section shall prevent a Customs-collector from granting, prior to receipt of the original manifest, and prior to the entry of the vessel at the Custom-house, a special pass, permitting bulk to be broken. The granting of such pass shall be subject to such rules as may from time to time be prescribed by the Chief Customs-Authority.

Master, if required, to deliver bill of lading, &c., to Customs-collector.

67. The Master of every vessel arriving from any Foreign Port shall, at the time of applying for entry inwards at any Customs-port, deliver to the Customs-collector, if required so to do, the bill of lading or a copy thereof for every part of the cargo laden on board, and shall answer all such questions relating to the vessel, cargo, crew, and voyage as are put to him by such officer.

No vessel to depart without port-clearance.

68. No vessel, whether laden, partially laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel; and every Master of a vessel so applying for port-clearance shall answer to the proper officer of Customs such questions touching her departure and destination as are demanded of him.

No Pilot to take charge of any vessel proceeding to sea without production of port-clearance.

69. No Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

Master on applying for port-clearance to deliver manifest and certificates.

70. The Master of every vessel intending to leave any Customs-port shall, at the time of applying for port-clearance, deliver to the Customs-collector a manifest in duplicate according to such form as may from time to time be prescribed by the Chief Customs-Authority, containing a true specification of all goods to be exported in the vessel and signed by the Master;

and shall also so deliver such certificates as the Customs-collector acting under the general instructions of such Chief Customs-Authority, requires.

The Customs-collector when satisfied with the said certificates, and as to the correctness of the manifest, shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

Nothing in this section shall prevent the Customs-collector from granting (subject to such rules as the Chief Customs-Authority may from time to time prescribe) a port-clearance to the Master when the ship's agent furnishes sufficient security for duly delivering, within three days from the date of grant, the manifest and certificates aforesaid.

Port-clearance may be refused unless certain conditions are fulfilled.

71. The Customs-collector may refuse port-clearance to any vessel until

(a) the required manifest and certificates are produced;

(b) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(c) a bond and security for the clearance of the import manifest within a reasonable period have been given by a duly appointed and accepted agent for the Master, the amount of such security and the length of such period being fixed in each case by such Customs-collector.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT, &c.

Power to depute officer of Customs to board ships.

72. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel arriving at such Port.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector shall otherwise order:

Proviso.

Provided that the Customs-collector may, on such conditions as he sees fit to impose, permit the discharge of cargo without the presence of an officer of Customs.

Servant to be received with officer.

73. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

Accommodation of officer and servant.

Officers of Customs to have free access to every part of ship, and may seal and secure goods.

74. Every officer of Customs so deputed shall have free access to every part thereof, and may fasten down any hatchway or entrance to the hold, and mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

Customs-collector may authorize search and opening of locks.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any place, box or closed receptacle in such vessel be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

Period allowed for discharge and shipment of cargo.

75. A period of twenty working days, or such further period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of every vessel not exceeding six hundred tons.

One additional day shall in like manner be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

Consequence of exceeding same.

If the period occupied in the discharge and shipment of cargo be in excess of twenty working days, together with the additional period (if any) allowed under the second clause of this section, the vessel shall be charged with the expense of the officer of Customs at a rate not

exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

Allowance for period during which vessel is laid up.

In calculating any period allowed, or any charge made, under this section, due deduction shall be made for any period during which a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master.

Goods not to be landed, shipped, or water-borne on Sundays, holidays, &c., without permission, nor except within fixed hours, &c.

76. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall be discharged from any vessel arriving at any Customs-port, or be shipped or water-borne for exportation or for carriage coastwise—

(a) on any Sunday or on any holiday or day on which the discharge of cargo is prohibited by the Chief Customs-Authority;

(b) on any day, except between such hours as such Authority from time to time appoints by notification in the official Gazette;

(c) without the presence or authority of an officer of Customs:

nor, in the case of goods so shipped or water-borne,

(d) from any place in any such Port except a wharf duly appointed for such purpose;

(e) before due entry outwards of the exporting vessel and of the goods;

(f) before such goods shall have been duly cleared for shipment.

Nothing in this section shall prevent the Chief Customs-Authority from giving, by notification in the official Gazette, general permission for goods to be so shipped or water-borne in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

Boat-note.

77. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or passed for importation, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time direct.

The Local Government may from time to time suspend the operation of this section in any Customs-port or part thereof, and may cancel such suspension.

Goods water-borne to be forthwith landed or shipped.

78. All goods water-borne for the purpose of being landed and warehoused, or passed for importation, or of being shipped for exportation, shall be so landed or shipped without any unnecessary delay.

Goods not to be landed elsewhere than at appointed wharf or place.

79. No goods discharged from any vessel under the authority of an officer of Customs shall be landed, except at a wharf or other place appointed for the landing of such goods.

No such goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be subsequently transhipped into any other boat without the permission of an officer of Customs.

Power to prohibit plying of unlicensed cargo-boats.

80. The Local Government may declare with regard to any Customs-port, by notification in the official Gazette, that after a stated date no boat not duly licensed and registered will be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port.

Issue of licenses.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may issue licenses for, and make registration of, cargo-boats, under such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the official Gazette.

Customs-collector may require goods to be weighed or measured on board before landing.

81. The Customs-collector, whenever he sees fit, may require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

Customs-officer may open package and examine goods shipped.

82. Any officer of Customs may open any package, and fully examine any goods brought by sea, or shipped or brought for shipment at any Customs-port.

Customs-collector may take samples of goods.

83. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take samples of such goods, for examination or for ascertaining the value thereof, on which duties are payable, or for any other necessary purpose.

Every such sample shall, if the owner so desire, and if it be possible, be restored to him; otherwise it shall be disposed of and accounted for to him as the Customs-collector directs.

Owner to pay expense incidental to compliance with Custom-house rules.

84. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit,

shall be performed by or at the expense of the owner of such goods.

Fee for landing baggage.

When any goods, baggage or parcels are made over to an officer of Customs for the purpose of being landed, a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

No compensation for loss or injury except on proof of neglect or wilful act.

85. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or injury occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or injury was occasioned by the neglect or wilful act of an officer of Customs.

Rates of wharfage-fees.

86. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf or other authorized landing place, or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

Duplicates may be granted and amendments made on payment of fee.

87. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, if he is satisfied that no fraud has been committed or is intended.

Such officer may also authorize any amendment to be made in any document, after it has been entered and recorded in the Custom-house; upon payment of a like fee for every document so amended.

Owner to deliver duplicate of bill of entry or shipping-bill, if required.

88. Upon the entry or clearance of any goods for importation or exportation, the owner shall, if the Customs-collector so requires, deliver to such officer a duplicate of the bill of entry or shipping-bill thereof.

Agents must be duly authorized.

89. No person shall act in any Custom-house as an agent for the transaction of any business relating to the entrance or clearance of any vessel, goods or baggage, unless authorized so to do by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient securities, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour, suspend or withdraw such authorization, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Agent to produce authority if required.

90. When any person makes application to any officer of Customs for permission to transact any business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk or servant, or known agent, of any person, or of any mercantile firm, may transact business at the Custom-house on account of such person or firm, if such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact his or their business, and deposits with such officer an authority in writing duly signed, authorising such clerk, servant or agent to receive all drawbacks, refunds and other moneys or transact other business on behalf of such person or firm.

CHAPTER IX.

IMPORTATION OR DISCHARGE.

Discharge of cargo may commence on receipt of due permission.

91. Whenever an order or a special pass, permitting any vessel which has arrived in any Customs-port from any Foreign Port to break bulk, has been duly issued under section 66, the discharge of the cargo of such vessel may be proceeded with.

Portion of import-cargo intended for another Port, ship's stores, &c., may be kept on board free of duty.

92. Any portion of an import-cargo intended for another Port, or any ship's stores intended for consumption in Port or on the home-ward voyage, may be declared by the Master of any vessel as not to be landed, and may thereupon, with the special sanction of the Customs-collector, be retained on board, and such cargo or ship's stores so retained shall not be subject to the payment of duty:

Provided that all such cargo and ship's stores, excepting any ship's stores which may be duly transferred to another ship under section 34, 54 or 55, shall be entered in the export-manifest of the vessel as cargo or ship's stores not landed, and on which no duty has been paid.

The Customs-collector, or any officer deputed by him under section 72, may seal up, or otherwise secure, if he see reason for so doing, any portion of such cargo or ship's stores during the vessel's stay in Port.

Goods not to leave ship unless entered in manifest.

93. No goods shall be allowed to leave any vessel, unless they be duly entered in the original manifest of such vessel, or in an amended or supplementary manifest duly received under section 63.

Procedure in respect of goods not landed within time allowed.

94. If the owner of any goods (except such as have been declared by the Master as not to be landed), does not land such goods within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same, as the Local Government from time to time appoints by notification in the official Gazette, or within such longer period as the bill of lading of such vessel specifies; or

Effect of not discharging cargo in any less period specified in bill of lading.

if any period less than the number of working days so appointed is specified in the bill of lading of such vessel for the discharge of her cargo or any part thereof, and if the owner of such cargo, or part

thereof, does not land the same within such specified period; or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so appointed or specified, as the case may be,—

the Master of such vessel, or a duly authorized officer of Customs, on his application, may then carry such goods to the Custom-house.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, he shall hold such goods until he receives notice in writing that the said charges are paid.

Goods may be landed at any time after arrival, with consent.

95. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

Notice regarding unclaimed packages.

96. If any package or parcel carried to the Custom-house under section 95 remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 94, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in the said section.

Procedure in case of non-payment of duties within four months after entry of vessel.

97. If the duties chargeable upon any goods carried to the Custom-house under section 94 or 95, together with the freight, primage, charges of landing and removal, rent and other charges to which such goods are liable, are not paid within four months from the date of entry of the vessel;

or if such goods are not duly warehoused within such period;

such goods may, after due notice in the official Gazette, be sold by public auction, and the proceeds thereof shall then be applied—first, to the payment of freight, primage and general average; next, to the payment of duties; and then, to the payment of other charges.

The overplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shown why such application was not so made.

If any such goods be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner.

Nothing in this section shall authorize the passing for home-consumption of any dutiable goods without payment of duties of Customs thereon.

Immediate discharge permitted in certain cases.

98. Nothing in sections 93 to 97 inclusive shall prevent the Customs-collector in any Customs-port to which the Local Government, by notification in the official Gazette, declares this section to be applicable, from permitting the Master of any vessel immediately on receipt, under section 66, of an order or special pass, to discharge the cargo of such vessel or any portion thereof—

(*a*) at the Custom-house or any specified landing-place or wharf;

(*b*) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other duly constituted and responsible public body or company;

(*c*) into the custody of responsible and authorized agents of the ship, if willing to receive the same, for the purpose of landing the same forthwith at the Custom-house or any such landing-place or wharf.

The Customs-collector shall take charge of all goods or cargo so landed, and otherwise proceed in relation thereto as provided in the said sections.

Any such ship's agent so receiving any goods or cargo shall be responsible to pay all claims for damage or short delivery which may be established by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like claimed by any agent or consignee previously constituted by the owner.

Goods not cleared within two months from date of landing to be sold.

99. If any goods be not cleared for home-consumption or for warehouse within two months from the date of landing thereof, or within such further period as the Customs-collector directs, such goods may, after due notice in the official Gazette, be sold by public auction, and the proceeds thereof shall be applied to the payment of duties and other charges to which the same were liable.

Disposal of overplus.

The overplus, if any, shall be paid to the owner of the goods on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shown why such application was not so made:

Proviso.

Provided also that, where such goods are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India), and in such manner, as the Local Government may from time to time direct.

Entry for home-consumption.

100. The owner of any dutiable goods intended to be delivered for home-consumption on the landing thereof from the importing ship, shall make entry of such goods by delivering to the Customs-collector a bill of entry thereof in such form and containing such particulars as may from time to time be directed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods and packages in the manifest of the ship.

The delivery of such bill shall be deemed to have taken place on the date of the first presentation of such bill to an officer of customs duly authorized to receive the same.

The passing of such bill by an officer of customs duly authorized in that behalf shall be sufficient authority for the removal of the goods by the owner.

CHAPTER X.

WAREHOUSING.

Deposit of goods in warehouse without payment of duty.

101. Any person who has imported any dutiable goods into any warehousing port may deposit such goods, without payment of duty on the first entry thereof, in any warehouse appointed or licensed under this Act.

Warehouse-keeper.

102. Every public warehouse appointed under section 14 shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

Responsibility of keeper.

The warehouse-keeper shall, to the extent provided in sections 105 and 117 and not otherwise, be responsible for the charge of all goods deposited in his warehouse, and for their due reception therein and delivery therefrom.

Chief Customs-Authority to decide where any goods may be deposited in public warehouse, and on what terms.

103. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, including rates of rent, any goods and what sort of goods may be deposited.

Table of rates of rent.

A table of the rates of rent so fixed for every public warehouse shall be placed in a conspicuous part thereof.

Form of application for admission of goods into warehouse.

104. Every application for the admission of goods into any warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

No goods to be warehoused unless assessed for Customs-duty.

105. No goods shall be warehoused unless they have been assessed for Customs-duty in like manner as goods intended to be passed for home-consumption.

Saving of re-assessment of warehoused goods on clearance for home-consumption.

Nothing in this section shall

(*a*) preclude the temporary deposit of goods in a public warehouse under section 38; or

(*b*) interfere with the re-assessment for duty of warehoused goods on their clearance for home-consumption, should an alteration of any duty or of any valuation for duty render such re-assessment requisite with reference to the provisions of section 43.

Bond for duty on goods sought to be warehoused. Form of bond.

106. When an application has been made for the warehousing of any goods, and when such goods have been assessed for duty as directed in section 105, the owner shall execute a bond for the amount of such duty in the Form marked A hereto annexed, or when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority.

Every such bond shall relate to the duties chargeable on the cargo or portion of the cargo of one vessel only.

Terms of bond to be executed.

107. Every bond shall be for twice the amount of duty assessed on the goods to which it relates, and shall stipulate for the payment, on demand, of any sum due on account of any such goods, together with interest on such sum from the date of demand, at such rate, not exceeding six per cent. per annum, as is fixed by the Chief Customs-Authority.

Every person executing any such bond shall be bound thereby for the payment of all duties, interest and charges claimable on account of the goods, and of penalties incurred for violation of the provisions of this Act in respect to the same.

Every such bond shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding their subsequent removal to another warehouse or warehousing port.

Period for which goods may remain warehoused under bond.

108. When any such bond has been executed, in respect of any goods, such goods shall be allowed to be warehoused for a period not exceeding three years, without being liable to import-duty:

When bond for duty on goods in private warehouse may be sued on.

Provided that if the license for any private warehouse be withdrawn, every bond executed for duty chargeable on goods deposited in such warehouse shall become due, and may be put in suit for the levy of such duties and other demands of customs, after seven days have passed from the date on which the Customs-collector has given notice of such withdrawal, unless the owner of the goods has in the interval obtained permission for their removal to another warehouse.

Procedure in respect of goods to be warehoused.

109. When the provisions of sections 104 to 107 (inclusive) have been complied with in respect to any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

On receipt of the goods into the warehouse, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector. If the pass be found to be correct, the warehouse-keeper shall certify to that effect thereon, and the warehousing of such goods shall be deemed to have been completed.

If the quantity or value of any goods has been erroneously stated on importation, the error may be rectified at any time before the warehousing of the goods is completed.

Packages, &c., to be marked and numbered before admission into warehouse.

110. No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in the pass for its admission.

Goods how warehoused.

111. All goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported, except as provided in section 116.

Warrant to be given every time goods are warehoused.

112. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Form of warrant.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

Nothing in this section shall, if the Local Government so direct, apply to salt.

Access of Customs-officer to private warehouse.

113. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

Power to cause packages lodged in warehouse to be opened and examined.

114. The Customs-collector may at any time by order in writing direct any goods or packages lodged in any warehouse to be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods are opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

Access of owners to warehoused goods.

115. Any owner of goods lodged in a warehouse under this Act, shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall be paid by such owner to the Customs-collector, and may be required by the Customs-collector to be paid in advance.

Goods in warehouse may be sorted, repacked, &c., by owner, &c.

116. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing,—

(*a*) sort, separate, pack and repack any goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(*b*) fill up any casks of wine, spirits or beer from any casks of the same secured in the same warehouse;

(*c*) mix any wines of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine so mixed be of the same brand;

(*d*) bottle off wine or spirits from any casks;

(*e*) take such samples of goods as may be allowed by the Customs-collector with or without entry, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity;

and after such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

Power to remit duties on warehoused goods lost or destroyed;

117. If any goods warehoused, or entered to be warehoused, or delivered from a warehouse, are lost or destroyed by unavoidable accident or delay either on board of any vessel, or in landing, or during receipt into the warehouse, or in the warehouse, the Chief Customs-Authority may remit the duties due thereon, or return them if paid:

Provided that, if any goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

and if goods are damaged, duty to be levied on actual value.

If goods lodged in a warehouse receive damage through unavoidable accident, they shall be re-assessed for duty according to their actual value, and a new bond for the same shall be executed for the unexpired term of warehousing.

Import-duty to be on quantity or value registered at time of importation.

118. The import-duty on all goods warehoused or to be warehoused shall, subject to section 105, clause 3, be assessed on the quantity or value thereof, as the case may be, registered at the time of importation, without any deduction whatever:

Proviso as to wines, spirits, beer or salt.

Provided that, if it appear at the time of clearing any wines, spirits, beer or salt from any warehouse that a deficiency not otherwise accounted for exists, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, to an extent not exceeding the rates specified below, or in such table as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

Rates of ullage or wastage in respect to wines, spirits and beer in cask.

For any time not exceeding	6 months	...	2½ per cent.
Exceeding 6 months and not exceeding	12 "		5 "
Exceeding 12 months and not exceeding	18 "	...	7½ "
Exceeding 18 months and not exceeding	2 years	...	10 "
Exceeding 2 years and not exceeding	3 "		12½ "

When salt is warehoused in a Government gola or store-house under charge of a Government officer, duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the duties on salt warehoused in a private gola or store-house shall be prescribed from time to time by the Local Government and notified in the official Gazette.

Allowance for ullage or wastage in case of wines, &c., lodged in private warehouse.

119. When any wines, spirits, beer or salt lodged in a private warehouse are found to be deficient at the time of the delivery therefrom, and if

such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect to any such article and for the purpose of exemption from the penalty to which the licensee of such warehouse would otherwise be liable under section 164, No. 50, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 118.

Public warehouse-keeper or licensee of private warehouse answerable for weight or gauge.

120. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be answerable for the weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 118 and 119.

Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.

No owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or injury occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or injury was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

Power to remove goods from one warehouse to another in same Port.

121. Any owner of goods warehoused under this Act, may, with the permission of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any person desires so to remove any goods, he shall make application in such form as the Chief Customs-Authority from time to time prescribes.

Bonded goods may be removed from one port to another.

122. Goods warehoused at any warehousing Port may from time to time be removed by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

Procedure.

When any owner desires so to remove any goods, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other information, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

Officers at Port of removal to transmit account of goods to officers at Port of destination.

123. When permission is granted for the removal of any goods from one warehousing Port to another under section 122, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination;

Owner to execute bond for due arrival, &c.

and the owner requiring the removal shall enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the residence or convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the entering of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

Remover may enter into a general bond.

124. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal from time to time of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

125. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

Removal of goods to be noted on the bond, with particulars.

126. When any warehoused goods are removed from any warehouse, the Customs-collector shall cause such removal to be noted on the back of the bond.

Every note so made shall specify the quantity and description of goods removed, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the export-pass under which they have been taken away if removed for exportation by sea, or of the import-pass or order if removed for home-consumption, and the amount of duty paid (if any).

Goods not to be removed from warehouse, except after application to Customs-collector.

127. No goods shall be removed from any warehouse, except after application to the Customs-collector for permission to pass the goods

(*a*) for exportation by sea to some Foreign Port; or

(*b*) for home-consumption, in like manner as is prescribed by section 98 for goods entered for home-consumption on the landing thereof; or

(c) for removal to another warehouse, as provided in sections 121 to 124 inclusive;

and after grant of such permission.

Form of application for removal of goods.

128. Application to remove goods from any warehouse shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Twenty-four hours' notice to be given.

Such application shall ordinarily be made to the Customs-collector twenty-four hours before it is intended so to remove such goods.

On goods being removed improperly or otherwise than for export, &c., full duty to be paid.

129. If any goods lodged in a warehouse are removed from the warehouse otherwise than for removal to another warehouse, as provided in sections 121 to 124, inclusive, or for exportation by sea to some Foreign Port;

or if any goods have not been cleared from the warehouse and so exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse,

the Customs-collector shall thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty which is chargeable on account of such goods, together with all charges or penalties due on account of them.

But if any goods so warehoused are, before the expiration of the time last-mentioned, removed or taken from the warehouse for removal to another warehouse, as provided in sections 121 to 124, inclusive, or for exportation by sea to some Foreign Port, no duty shall be then so demanded.

Procedure on failure to pay duty.

130. If any owner fails to pay on demand any duty or penalty that falls due on account of goods warehoused under this Act, the Customs-collector may forthwith either proceed upon the bond executed by such owner, or cause such portion as to him seems fit of the warehoused goods on account of which the duty or penalty is due, to be detained in satisfaction thereof;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained shall be liable to be sold by public auction in satisfaction of the demand, after due notice in the official Gazette.

The proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid over to the owner of the goods: Provided that application for the same be made within one year from the sale, or that good reason be shown why such application was not so made.

No transfer or assignment of goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any Customs-duties or penalty due thereon.

Expenses of carriage, packing, &c., to be borne by owners.

131. The expenses of carriage, packing and stowage of goods on their reception into or removal from a warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in like manner as Customs-duties.

Payment of rent and warehouse-dues.

132. If goods be lodged in a public warehouse, the owner shall further pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, the rent and warehouse-dues.

In case of failure, goods may be sold, &c.

If any such bill for rent or warehouse-dues be not discharged on demand, the Customs-collector may forthwith proceed to recover the amount in the manner provided in section 130, in the case of failure to pay duty.

A register of bonds to be kept.

133. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars specified in section 126.

When bonds are to be cancelled and returned to obligee.

When the register shows that the entire quantity of the goods covered by any bond has been withdrawn from a warehouse, or otherwise duly accounted for, and when all charges and penalties which have been incurred on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Duty on warehoused goods to be settled within three years.

134. In no case shall the settlement of duty on warehoused goods be delayed beyond three years from the date of the first warehousing of the goods.

Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

135. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XI.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

Permission for entry outwards to be obtained before export-cargo is shipped.

136. No vessel shall be entitled to entry outwards, or to take on board any part of her export-cargo, until a written application has been duly made to the Customs-collector by the Master of such vessel, nor until an order has been given thereon by such officer for such entry or shipment of cargo.

Every application made under this section shall specify the name, tonnage, and nation of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

Exporter to deliver shipping-bill before shipping any goods.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the official Gazette, no goods, except

passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until the owner has filled in and delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in such form as may from time to time be prescribed by the Chief Customs-Authority.

On entry outwards, bond to be given for shipping and landing.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

Additional charge on goods passed for shipment after port-clearance has been granted.

139. When goods are passed through the Custom-house for shipment on an application presented after port-clearance has been granted, two per cent. upon the market-value of any such goods not liable to duty, or liable to specific duties according to weight or quantity only, or to duty according to value, and upon the tariff-value of goods so passed which are liable to duties on fixed tariff-valuations, shall in every case be levied, in addition to any duty to which such goods are ordinarily liable.

Nothing in this section shall apply to any shipment of treasure or opium.

Notice of non-shipment or re-landing, and return of duty thereon.

140. If any goods mentioned in a shipping-bill be not shipped, or be shipped and afterwards re-landed, the owner shall give information of such short-shipment or re-landing to the officer in charge of the Custom-house before the expiration of three clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port. Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be returned to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

Proviso.

Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.

141. If any vessel, after having cleared from any Customs-port shall, without having discharged her cargo, return to such Port, or put into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may make application to the Customs-collector.

Such officer, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain under charge of an officer of Customs, in a place appointed by the Customs-collector until the time of re-export, or are transhipped direct under such charge.

All expenses attending such custody shall be borne by the owner.

Vessel returning to Port may enter and land goods under import-rules.

142. In either of the cases mentioned in section 141, the Master of the vessel or any owner of goods therein, may enter such vessel and land such goods under the rules for the importation of goods.

In every such case any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

CHAPTER XII.

SPIRITS.

Rules for removal of spirits from distillery without payment of duty, and for exportation thereof.

143. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirits manufactured in British India after the English method may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirits shall execute a bond with one or more sureties, in the Form marked C hereto annexed, or, when such form is inapplicable or insufficient, in such other form as the said Authority from time to time prescribes, conditioned that duty shall be paid on any portion of such spirits not exported within four months from the date of the bond, or any portion thereof exported to a Port in British India not being a Customs-port, the landing and payment of Customs-duty in respect of which at the Port of destination is not proved to the satisfaction of the proper officer within six months from the date of the bond.

The Chief Officer of Customs of the Port of exportation may extend for a further term not exceeding four months, on sufficient cause shown, the period allowed for the exportation of any such spirits, or for the production of such proof that duty has been paid.

Spirits for export to be taken direct from distillery to Custom-house under pass.

144. Spirits for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for that purpose by the officers of Excise.

Rules to be observed in exportation of spirits.

145. Spirits brought to the Custom-house for exportation by sea shall, previous to shipment, be gauged and proved by an officer of Customs.

Any drawback to be allowed for spirits on which duty has been paid shall be regulated by the strength and quantity of such spirits as ascertained by such proof and gauge; and the quantity of spirits for which credit is to be given in the settlement of any bond shall be determined in the same manner.

146. Duty shall be recoverable upon any difference between the quantity of spirits passed from a distillery and the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the official Gazette.

Duty to be recovered on any deficiency in spirits under bond.

147. A drawback of excise-duty paid on spirits manufactured in British India after the English method, and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Drawback of excise-duty on spirits manufactured after English method.

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirits, when brought to the Custom-house, be accompanied by the pass in which such payment is certified.

148. No drawback shall be allowed on spirits exported from any Customs-port to any other Customs-port.

But spirits manufactured in British India after the English method may, on the conditions and under the rules from time to time prescribed under section 138, be exported from any such Port to any other such Port, under bond for the excise-duty.

No drawback allowed on spirits exported from one Customs-port to another, but such spirits may be exported under bond.

Every such bond shall be cancelled on the production by the owner of a certificate from the officer in charge of the Custom-house at the Port of importation, testifying to the due entry at such Port of the full quantity of such spirits so exported, less an allowance for ullage and wastage at the rates from time to time prescribed by the Local Government and notified in the official Gazette.

149. Spirits manufactured in British India after the English method and exported under bond for the excise-duty from any Customs-port to any other Customs-port, shall be chargeable at the Port of importation with Customs-duties at the ordinary rate fixed for duties on spirits of the like kind and strength imported into such Port.

Duty on spirits exported under bond from one Indian Port to another, how adjusted.

150. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under supervision of the surveyor or officer in charge of the distillery shall be charged with duty according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Rum-shrub &c., how to be charged with duty.

The provisions of this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall apply to such liquor.

May be exported under same rules as spirits.

When any such liquor is removed for exportation without payment of excise-duty, the bond to be executed by the person removing it shall be in the Form marked C hereto annexed, or, when such form is inapplicable or insufficient, in such other form as may from time to time be prescribed by the Chief Customs-Authority.

151. Spirits brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Spirits intended for exportation may be removed for local consumption.

Credit for every such payment shall be given in discharge of the bond to which it relates.

152. No drawback shall be allowed for any spirits on which duty has been paid, nor shall the duty due on any spirits under bond be remitted, unless the spirits are shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

Conditions of drawback and remission of duty on spirits.

Spirits shipped for exportation shall not be re-landed without a special pass from an officer of Excise, in addition to the usual order of the Customs-collector.

Re-land of spirits shipped.

153. The Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently rendered unfit for human consumption, so as to be subject only to an *ad valorem* duty of ten per cent. or other duty for the time being in force, and for causing such spirit to be so rendered, if necessary, by their own officers, before the Customs-duties leviable thereon are levied, and at the expense of the person importing it.

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said *ad valorem* duty, and such decision shall be final.

Decision where no rules, or their applicability disputed.

CHAPTER XIII.

COASTING TRADE.

154. Nothing in chapters VII, IX, X, XI and XII of this Act affects coasting vessels:

Application of Act to coasting vessels.

Provided that the Governor General in Council may from time to time, by notification in the *Gazette of India*, declare coasting vessels to be affected by the whole, or any specified portions, of the said chapters, or not to be affected by any such portions of the remainder of this Act.

155. The Governor General in Council or the Local Government may from time to time make rules prescribing the conditions on which goods, or any specified class of goods, may be—

Power to regulate carriage of goods coastwise.

(*a*) carried in a coasting vessel, whether shipped at a Foreign Port or at a Customs-port to be so carried;

(b) shipped in a coasting vessel before all goods brought in such vessel from a Foreign Port have been unladen;

and may prohibit the conveyance of any specified class of goods generally, or to or between specified Ports.

Coasting vessels to deliver account and obtain port-clearance before leaving Port of lading.

156. Before any coasting vessel departs from the Port of lading, an account, with a duplicate thereof, in the Form marked D hereto annexed, with such additional particulars (if any) as may from time to time be prescribed by the Chief Customs-Authority, shall be filled in and signed by the Master and delivered to the Customs-collector.

Such officer shall retain the duplicate and return the original account dated and signed by him; and such account shall be the clearance of the vessel for the voyage and the pass for the goods expressed therein.

Power to require bond before port-clearance is granted.

157. The Customs-collector may, for sufficient reason, refuse port-clearance to any vessel declared to be bound to, or about to touch at, any Customs-port, unless the owner or Master gives a bond with sufficient security for the production to the Customs-collector of a certificate from an officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the officer requiring the bond.

Time for delivery of pass.

158. Within twenty-four hours after the arrival of any coasting vessel at the Port of discharge, and before any goods are unladen therefrom, the pass, with the name of the place or wharf where the cargo is to be discharged noted thereon, shall be delivered to an officer of Customs duly authorized to receive the same, and he shall note thereon the date of delivery.

Goods on coasting vessel, if excisable, not to be unladen without permission.

159. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

Grant and revocation of general pass.

160. The Chief Customs-Authority may, on cause being shown, permit a general pass to be given, on any conditions which may be deemed expedient, for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by notice in writing under the hand of such authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

Rules respecting cargo-book to be kept by Masters of coasting vessels.

161. The Master of every coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

Power to prescribe rules for Masters of other coasting vessels.

162. The Governor General in Council or the Local Government may, from time to time, make rules for the guidance of the Masters of all other coasting vessels, as to the matters mentioned in section 161.

Power to board and examine any coasting vessel.

163. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document, which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

CHAPTER XIV.

OFFENCES AND PENALTIES.

Punishments for offences.

164. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made by the Chief Customs Authority.	7	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped at any port or place which, at the date of such landing, shipment, attempt or bringing, has not been declared to be, or does not exist, as a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation, together with any ship, boat, carriage or other means of conveyance engaged in such landing or shipment, or attempt to land or ship, or bringing for the purpose of landing or shipment.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; and if any person be found to have been on board of any vessel liable to confiscation under clause 2, while such vessel is within any bay, river, creek or arm of the sea which has not been declared to be, and is not existing as, a port for the landing or shipment of goods,	11	such person shall be liable to a penalty not exceeding one thousand rupees.
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Port in British India where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the officers of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such outward-bound vessel; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of such tug-steamer, pilot-vessel or sea-going vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties
6—If any vessel arriving at, or departing from, any Customs-port from any Foreign Port fails, when so required under section 16, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding of vessels by an officer of Customs,	16	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving from any Foreign Port at any Customs-port shall, after having come to its proper place of mooring or unlading, remove from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, directly to some other place of mooring or unlading, or if any small vessel be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 16,	16	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any goods subject to a duty or restriction in respect of importation or exportation, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or if any goods, the exportation of which is or shall be prohibited or restricted, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,	19	such goods, together with any goods which shall be found packed with or used in concealing them, shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
9.—Contravening any rule regarding the process of transhipment made by the Local Government, or	32	Penalty not exceeding one thousand rupees.
any order relating to transhipment notified by the Governor General in Council,	37	
10.—If any person subscribes or attests any declaration of the real value of any goods upon an application to pass such goods through the Custom-house, not being the owner of such goods, or not having proper and sufficient authority from the owner,	38	such person shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
11.—If any wine, spirits or ship's stores be not laden on board of the ship for which they were intended, or be unladen from such ship without the permission of the proper officer of Customs,	52 to 56	such wine, spirits or ship's stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	58	such goods shall be liable to confiscation.
13.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported to a Foreign Port, or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged as short-shipped under the care of an officer of customs, or under section 140 or section 141),	60	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
14.—If, in any river or Port wherein a place has been fixed under section 61 by the Local Government, the Master of any vessel arriving from a Foreign Port wilfully omits, before passing beyond such place, to deliver to the pilot, officer of customs, or other person duly authorized to receive the same, a manifest; or if the Master of any vessel so arriving which remains outside or below any such fixed place, wilfully omits, for the space of twenty-four hours after anchoring, so to deliver a manifest,	61	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving from any Foreign Port has entered any Customs-port in which a place has not been fixed under section 61, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by that section,	62	ditto ditto.
16.—If the manifest delivered by any Master of a vessel under section 61, 62 or 70 be not signed by such Master and in the form and containing the particulars duly required under section 63, in so far as they are applicable to his ship, cargo and voyage; or if any manifest so delivered does not contain a true specification of all goods imported in such vessel,	63 & 70	ditto ditto.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
17.—If any pilot, officer of Customs or other person authorized to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 65,	65	such pilot, officer of Customs or other person shall be liable to a penalty not exceeding five hundred rupees.
18.—If bulk be broken in any vessel previous to the grant of an order or special pass by the Customs-collector, permitting bulk to be broken,	66	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
19.—If any bill of lading or copy required under section 67 is false; or has been altered with fraudulent intent; or if the goods mentioned in any such bill of lading, or in any bill of lading of which a copy is so produced, have not been *bonâ fide* shipped on board of such vessel; or if any such bill of lading delivered under the same section, or any bill of lading of which a copy is so delivered, by any such Master, has not been made previously to the departure of the vessel from the place where the goods expressed in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package be opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	67	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any Master of a vessel attempts to depart without a port-clearance,	68	such Master shall be liable to a penalty not exceeding five hundred rupees.
21.—If any vessel actually departs without a port-clearance,	68	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
22.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	69	such pilot, on conviction before a Magistrate, shall be liable to a penalty not exceeding one thousand rupees.
23.—If any Master of a vessel refuses to receive on board an officer of Customs deputed as provided in section 72,	72	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel shall not be allowed to enter until such penalty is paid.
24.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	73	such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
25.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or	74 & 92	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
if an officer of Customs places any lock, mark or seal upon any goods, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold, after having been fastened down by an officer of Customs, is opened without his permission,		
26.—If the Master of any vessel laid up under section 75 by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever,	75	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
27.—If any Master of a vessel causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 76,	76	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
28.—If any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without the boat-note required by section 77; or if any goods are found on board any boat in excess of the bote-note or Custom-house pass, whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	77	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty leviable on the said goods.
29.—If any Master or officer of a vessel refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, in accordance with section 77, or receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,	77	such Master or officer shall be liable to a penalty not exceeding five hundred rupees.
30.—If any goods water-borne for the purpose of being landed or shipped for importation, are not landed or shipped without unnecessary delay; or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the officer in charge of the Custom-house; or if any goods are landed or transhipped contrary to the provisions of section 79,	78 & 79	such goods, together with any vessel or boat employed in conveying them, shall be liable to confiscation; and the person by whose authority the goods are water-borne, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of the duty leviable on such goods.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
31.—If, after the issue of a notification under section 80 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	80	such goods, unless they are covered by a special permit from the officer in charge of the Custom-house, shall be liable to confiscation, and the owner or the person in charge of the boat, shall be liable to a penalty not exceeding one hundred rupees.
32.—If any owner of goods, upon the entry or clearance thereof, wilfully fails to deliver, if duly required, a duplicate of the bill of entry or shipping-bill thereof,	88	such owner shall be liable to a penalty not exceeding two hundred rupees.
33.—If any person, not being authorized under section 89, acts as an agent for the transaction of business as therein mentioned,	89	such person shall be liable to a penalty not exceeding five hundred rupees.
34.—If any goods entered in the manifest of a vessel are not found on board of the vessel; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house,	93	the Master of such vessel shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be capable of being assessed therewith; or if they be not, to a penalty not exceeding five hundred rupees for every missing or deficient package of unknown value.
35.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	93	such Master shall be liable to a penalty not exceeding one thousand rupees.
36.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	93	such goods shall be liable to confiscation.
37.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	93	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
38.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	100	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be capable of being assessed therewith; or, if they be not, to a penalty not exceeding one thousand rupees for every missing or deficient package of unknown value.
39.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation, that the packages in which	100 & 38	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
they are contained differ widely from the description given in the entry or application for passing them; or that the contents thereof have been wrongly described in such entry or application as regards the denominations, characters or circumstances according to which such goods are chargeable with duty, or are being imported or exported; or that the contents of such packages have been wilfully mis-stated in regard to sort, quality, quantity or value; or that goods not stated in the entry or application have been fraudulently concealed in, or mixed with, the articles specified therein, or have been packed to deceive the officers of Customs,		any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
40.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	100 & 109	the owner of such goods shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
41.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	100	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
42.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	100	such goods, together with the other contents of the package in which they are found, shall be liable to confiscation.
43.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	109	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.
44.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	109	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
45.—If any warehoused goods be not warehoused in accordance with section 110 or 111,	110 & 111	such goods shall be liable to confiscation.
46.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled by law to have access thereto, or, upon demand made by any	113	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
such officer at any time within the hours of business at the Port, refuses access to any such officer,		
47.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	113	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
48.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	115	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
49.—If any alteration be made in goods duly warehoused, or in the packing thereof, except as provided in section 116,	116	such goods shall be liable to confiscation.
50.—If any goods lodged in a private warehouse are found to be deficient at the time of delivery therefrom,	120	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the officer in charge of the Custom-house, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
51.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom,	120	such keeper or licensee shall, for every such neglect, be liable, not only to pay the duties due on such goods, but also to a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
52.—If any goods entered to be warehoused are, after being duly warehoused, fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	127	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty of one thousand rupees.
53.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	127	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.
54.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	127	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
55.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists, or is concerned therein,	127	such person shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods be taken on board of any vessel at any Customs-port before she has been entered outwards at such Port, in accordance with section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
57.—If any goods not enumerated in the manifest, or in a duly passed shipping-bill, are taken on board of any vessel,	137	the Master of such vessel shall be liable to a penalty not exing fifty rupees for every package of such goods.
58.—If any goods, whether liable to duty on importation, or taken from a warehouse to be exported, or entitled to drawback on exportation, or otherwise, which are enumerated in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are relanded; and notice of such short shipment or relanding be not given as required in section 140,	140	such goods shall be liable to confiscation.
59.—If any goods duly shipped on board of any such vessel be landed, except under section 141, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the circumstance be accounted for to the satisfaction of the officer in charge of the Custom-house, be liable to a penalty not exceeding three times the value of such goods so landed.
60.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 141,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value thereof, unless the fact be accounted for to the satisfaction of the officer in charge of the Custom-house.
61.—If any person wilfully contravenes any rule relating to spirits made under section 143 or 153,	143 & 153	such person shall be liable to a penalty not exceeding five hundred rupees.
62.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirituous liquor shipped for exportation,	152	such persons shall be liable to a penalty not exceeding five hundred rupees; and all such liquor, together with every cask or other article containing the same, and every boat, cart or animal employed in conveying it, shall be liable to confiscation.
63.—If, in contravention of any rules made under section 155, any goods are taken into, or put out of, or carried in, any coasting vessel; or if, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any coasting vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	155	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to pay double duty upon all goods landed or shipped at such Foreign Port, in addition to the ordinary duty, which shall in every case be levied on such goods.
64.—If any account required by section 156 be false,	156	the Master filling in or signing the same shall be liable to a

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
		penalty not exceeding five hundred rupees.
65.—If failure to produce the certificate mentioned in section 157, or to show sufficient reason for its non-production take place,	157	the parties to the bond therein mentioned shall be bound to pay a penal sum equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If any Master of a coasting vessel arriving at the Port of discharge fails, within twenty-four hours after arrival, to deliver a pass as required by section 158,	158	such Master shall be liable to a penalty not exceeding two hundred rupees.
67.—If upon examination, any package entered in the cargo-book required by section 161, as containing dutiable goods, is found not to contain such goods; or	161	such package, with its contents, shall be liable to confiscation.
if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	161	such goods shall be liable to confiscation.
68.—If the Master of any coasting vessel which is square-rigged or propelled by steam fails correctly to keep, or to cause to be kept, a cargo-book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board,	161	such Master shall be liable to a penalty not exceeding five hundred rupees.
69.—If the Master of any coasting vessel which is not square-rigged or propelled by steam violates any rule made under section 162,	162	such Master shall be liable to a penalty not exceeding one hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or if any goods which have been brought coastwise are unladen in any such Port; or if any goods are found on board of any coasting vessel without being entered in the clearance thereof,	Chapter XIII.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 163,	163	such Master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or counterfeits, falsifies or fraudulently	General	shall, on conviction of any such offence before a Magistrate, be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this or any other Act relating to the Customs to produce any document, refuses or neglects to produce such document; or being required under this or any other Act relating to the Customs to answer any question put to him by an officer of Customs, does not truly answer such question,		
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, affirms that he has not, and if any such goods are, after such denial, discovered to be, or to have been, upon the person, or in the possession, of such person,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	166	such officer shall be liable to a penalty not exceeding one hundred rupees.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this or any other Act relating to the Customs,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	such officer or person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding two years, or to fine, or to both.
77.—If any Police-officer, whose duty it is, under section 177, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	177	such Police-officer shall be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment of either description for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.

The numbers in the third column of the above schedule are intended merely as general references to the parts of this Act to which the offences have general relation, but are not part of the definitions of those offences.

165. The confiscation of any vessel shall be deemed to include her tackle, apparel and furniture.

Tackle, &c., included in confiscation of vessels.

The confiscation of any goods shall be deemed to include any package in which they are found, and all the contents thereof.

Packages and contents included in confiscation of goods.

Every boat, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

Also conveyances and animals used in removal.

CHAPTER XV.

PROCEDURE RELATING TO OFFENCES, APPEALS, &C.

166. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel or boat in any Port in British India, or any person who has landed from any vessel or boat:

Persons may be searched on reasonable suspicion.

Provided that such officer has reasonable ground to suppose that such person has dutiable or prohibited goods secreted about his person.

167. When any officer of Customs is about to search any person under the provisions of section 166, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

Persons may, before search, require to be taken before Magistrate, &c.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

168. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search any vessel, cart or other means of conveyance, for smuggled goods; provided that he has reasonable ground to suppose that smuggled goods are contained therein.

Officers of Customs may stop vessels, carts, &c., and search for goods on reasonable suspicion.

169. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place in such district or division, issue a warrant to search for such goods.

Magistrate may issue search-warrant on application.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the Code of Criminal Procedure.

170. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be detained in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be detained.

171. Every person detained on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before a Magistrate or Customs-collector.

Persons detained to be taken to nearest Magistrate or Customs-collector.

172. When any person detained on the ground that he has been guilty of an offence under this Act, is taken before a Magistrate, such Magistrate may, if he see reasonable cause, order him to be detained in gaol or in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the officers of Customs:

Persons taken before Magistrate may be detained or admitted to bail.

Provided that any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints for his appearance.

173. If any person liable to be detained under this Act, is not detained at the time of committing the offence for which he is so liable, or after detention, makes his escape, he shall at any time afterwards be liable to be detained and taken before a Magistrate, to be dealt with as if he had been detained at the time of committing such offence.

Person escaping may be afterwards detained.

174. When any person employed on the crew of any of Her Majesty's ships is detained under this Act, the detaining officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the detaining officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

Persons in Her Majesty's Navy, when detained, to be secured on board until warrant procured.

The Magistrate shall duly grant a warrant upon complaint made to him by the detaining officer, stating the offence for which the person is detained.

175. Any vessel or goods liable to confiscation may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Vessels, goods and persons may be seized or detained.

176. Every vessel and all goods seized on the ground that they are liable to confiscation shall, as soon as conveniently may be, be delivered into the care of the officer appointed to receive the same.

Vessels and goods seized how dealt with.

If there be no such officer at hand, all goods so seized shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such goods shall be deposited at the

nearest place appointed by the Chief Customs-Authority for the deposit of goods so seized.

Procedure in respect of goods seized on suspicion.

177. When any goods liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, such officer may carry such goods to any Police-station or Court at which a complaint or information connected with the stealing or receiving of such goods has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such goods until the dismissal of such complaint or information, or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the goods shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or information, or the conclusion of the enquiry or trial, the said Police-officer shall cause such goods to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

When seizure is made, seizing officer to give reason in writing.

178. When any vessel or goods is or are seized, or any person is detained, under this Act, the officer or other person making such seizure or detention shall, on demand of the person in charge of the vessel or goods so seized, or of the person so detained, give to such person a statement in writing of the reason for such seizure or detention.

Adjudication of confiscations and penalties.

179. In every case in which, under this Act, any vessel, cart or other means of conveyance, or any horse or other animal, is liable to confiscation;

or any goods are liable to confiscation or to increased rates of duty;

or any person in charge of or owning a vessel, or landing or shipping goods, or passing them through the Custom-house, is liable to a penalty,

a Customs-collector, or if there be no such officer at the place where the confiscation or penalty or increased rates is or are incurred, such other officer as the Local Government from time to time appoints in this behalf, may, unless it be otherwise provided in this Act, adjudge such confiscation, penalty or increased rates of duty.

Local Government may confer like powers on other officers of Customs.

180. In cases cognizable under section 179 by the Customs-collector, the Local Government may empower any officer of Customs by name, or as holding an office, in like manner to adjudge any confiscation, penalty or increased rates of duty:

Proviso.

Provided that the power to adjudge confiscation shall not extend, as regards a Deputy Commissioner or Deputy Collector, to goods of a greater value than one thousand rupees, nor, as regards an Assistant Commissioner or Assistant Collector or other subordinate officer, to goods of a greater value than two hundred rupees; and that the power to adjudge a penalty shall not extend, as regards a Deputy Commissioner or Deputy Collector, to a sum exceeding five hundred rupees, nor, as regards an Assistant Commissioner or Assistant Collector or other subordinate officer, to a sum exceeding one hundred rupees.

Option to pay fine in lieu of confiscation.

181. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

On confiscation of vessel or goods, property to vest in Her Majesty.

182. When the confiscation of any vessel, cart or other means of conveyance, horse or other animal, or any goods, is adjudged under section 179 or section 180, the property in such vessel, means of conveyance, animal or goods shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the same, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

Levy of penalty for failure to bring-to when required under section 16.

183. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 16, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Officer of Customs of any Customs-port in British India to which such vessel proceeds, or in which she is, or in the case of Aden by such officer as the Governor of Bombay in Council appoints in this behalf.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Officer of Customs of the Port from which the vessel is stated to have so departed, shall be sufficient *primâ facie* proof of the fact so certified.

Penalty under Act not to interfere with punishment under other law.

184. The award of any confiscation, penalty or increased rates of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

Offences not specially provided for how adjudicated.

185. All offences against this Act, other than those cognizable under section 179 by a Customs-collector, may be tried summarily by a Magistrate.

Appeal from subordinate to Chief Customs-Authority.

186. In any case adjudicated by an officer of Customs, any party aggrieved by the award may, within three months from the date of the award, appeal to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any other superior officer of Customs empowered in that behalf by the Local Government.

Such authority or superior officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the original award:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater

confiscation, penalty or rates of duty than has or have been adjudged against him in the original award.

Penalty adjudged by Magistrate, &c., may be remitted or commuted by Chief Customs-Authority.

187. If, upon consideration of the circumstances under which any penalty or confiscation has been adjudged under this Act by an officer of Customs or by a Magistrate, the Chief Customs-Authority is of opinion that such penalty or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

Goods on which penalty incurred not to be removed till payment.

188. When any penalty is incurred under this Act, the goods in respect of which such penalty is incurred shall not be removed until the penalty is paid.

Goods of person liable to fine or penalty may be detained.

If any person passing goods through the Custom-house has become liable to any fine or penalty, the Customs-collector may detain such goods until the fine or penalty is discharged.

Enforcement of payment of penalty.

189. When a penalty is adjudged against any person under this Act by any officer of Customs, such officer, if the penalty be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty against any person under this Act fails to realize the unpaid amount of such penalty from such goods, such officer may notify in writing to any Magistrate within whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if the penalty had been adjudged by himself.

Periods of imprisonment, in default of payment of penalty or fine, to be fixed within certain limits.

190. When a penalty or fine is adjudged against any person under this Act by a Magistrate, such Magistrate shall, at the same time, fix, within the following limits, a period of imprisonment in default of payment of such penalty or fine:—

If the penalty or fine does not exceed fifty rupees, the term of imprisonment to be fixed in default of payment shall not exceed one month.

If the penalty or fine does not exceed one hundred rupees, the term of imprisonment to be fixed in default of payment shall not exceed two months.

If the penalty or fine does not exceed five hundred rupees, the term of imprisonment to be fixed in default of payment shall not exceed four months.

When the penalty or fine exceeds five hundred rupees, the term of imprisonment to be fixed in default of payment may extend to six months.

The Magistrate may at any time enforce payment of any penalty or fine, or of any portion thereof, by distress and sale of the defaulter's goods.

Imprisonment to terminate upon recovery of fine.

191. The imprisonment imposed in default of payment of fine or penalty under this or any other Act relating to the Customs shall terminate whenever that fine or penalty is either paid or levied by process of law.

or of proportional part of fine.

192. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine or penalty is paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine or penalty still unpaid, the imprisonment shall terminate.

CHAPTER XVI.

MISCELLANEOUS.

Rules to be notified.

193. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

Notifications made may be cancelled.

194. Any notification in the *Gazette of India* or in the official Gazette made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

Remission of duty and compensation to owner in certain cases.

195. If in any case relating to the removal of goods without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

Appropriation of penalties, &c., and grant of rewards.

196. The proceeds of all confiscations and penalties imposed under this Act shall, after deducting therefrom all Government demands, be paid into a general Fund, out of which the Chief Customs-Authority may grant a reward to any person by whose information, assistance or instrumentality, any seizure has been made or any offence punished.

Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

197. Nothing in this Act shall affect Bengal Acts V of 1870, VII of 1871 and III of 1872, or Bombay Act I of 1873, or any other law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
V of 1838 ...	Bengal Bonded Warehouse Association Act ...	Section twenty-eight.
XXI of 1856 .	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to sixteen, both inclusive.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act.	The whole.
XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the Transhipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections six, seven and twelve.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT DUTY.

(*See sections* 106 *and* 107).

BOND.

No. 18

We, *A. B.*,

now of

; and *C. D.*,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in the sum of Government rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs and representatives; and

we agree that, in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at (*or* in the District Court, *as the case may be*)

Sealed with our seals (*date*)

(*Signed*)

The above bounden having applied to the officer in charge of the Custom-house at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say— imported by sea from on board of the ship and entered in the Custom-house Books as No. of the Register of Goods imported by Sea ;

The condition of this Bond is, that ;

If the their heirs or representatives, shall observe all the rules prescribed in The Consolidated Customs Act, 1877, to be observed by owners, importers or consignees of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said their heirs or representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether of Customs, warehouse-dues, or lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, lawful charges and penalties demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

Sealed with our seals (*date*)

(*Signed*) ( )

B.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section* 112).

I do hereby certify that have deposited in the Warehouse of the undermentioned goods , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

(*See sections* 143 *and* 150).

We,

are jointly and severally bound to Her Majesty's Secretary of State for India, in the sum of Government rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs and representatives; and we agree that, in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at (*or* in the District Court, *as the case may be*)

Sealed with our seals, dated this day of 18

(*Signed*)

( )

The above bounden being indebted to Her Majesty's Secretary of State for India in the sum of Government rupees being the amount of duty payable at the rate of rupees per imperial gallon London proof, for gallons of (*or* for gallons of proof spirit used in the preparation of dozens of bottles *or* gallons of cordials and liquors as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation by sea, subject to the provisions of The Consolidated Customs' Act, 1877, without having paid such duty.

The condition of this obligation is, that if the above bounden their heirs or representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State duty at the rate of rupee per imperial gallon of proof spirits for all or any portion of the above-mentioned which shall not have been then exported by sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Sealed and delivered in the presence of

Place

Date

If the bond be for cordials and other liquors under section 150, *add*—

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3

D.

FORM OF COASTING PASS—(*see section* 156).

Port of

Ship's name.	Tonnage.	Port of Registry.	Master's name.	Whither bound.	Foreign goods, duty paid.	Warehoused goods, removed in bond.	Country-goods.	Restricted goods and goods liable to duty of Excise.
1	2	3	4	5	6	7	8	9

☞ *Here state the particulars according to the above headings.*

Cleared the day of 18

(*Signed*) ( )
Officer in charge of Custom-house.

(*Signed*) ( )
Name of Master.

A. PHILLIPS,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 44.] SIMLA, SATURDAY, NOVEMBER 3, 1877. [Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individual and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—
The Panjáb Courts Act, 1877.

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—
The North Western Provinces Land-Revenue Act Amendment Bill, 1877.
Report of Select Committee and Indian Forest Bill (No. II), 1877.
The Panjáb Laws Act Amendment Bill, 1877.
The Distressed Seamen's Expenses Recovery Bill, 1877.

SUPPLEMENT No. 44.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

PRIVATE SECRETARY'S OFFICE.

NOTICE.

Simla, the 22nd October 1877.

All covers intended personally for His Excellency the Viceroy and Governor General and party* during His Excellency's autumn tour, should be addressed "Governor General's Camp," without the addition of any Post Town.

Her Excellency the Lady Lytton.
The Hon'ble Sir A. Clarke, C.B., K.C.M.G.
Lieut-Col. O. T. Burne, C.S.I., Private Secy.
Colonel G. P. Colley, C.B., Military Secy.
Dr. and Mrs. Barnett.
Mr. A. Liddell, A.-D.-C.
Mr. H. Rose, A.-D.-C.
Mr. C. U. Aitchison, C.S.I., Foreign Secy.
The Hon'ble Stuart Bayley, C.S.I., Personal Assistant (Famine) to His Excellency the Governor General.
Mr. C. E. Bernard, C.S.I., Secy., (Famine) Public Works Department.

All other communications connected with business of a routine nature should be sent, as usual to the several Head-Quarters Departments.

O. T. BURNE, *Lieut.-Col.*,
Private Secy. to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Simla, the 31st October 1877.

No. 35.—Whereas by Resolution passed by the Secretary of State for India in Council, on the sixteenth day of March 1871, the provisions of the thirty-third of Victoria, chapter three, section one, were declared applicable to Ajmer and Mairwára;

and whereas the Chief Commissioner of Ajmer has proposed to the Governor General in Council, a draft of the following Regulation, together with the reasons for proposing the same;

and whereas the Governor General in Council has taken such draft and reasons into consideration, and has approved of such draft, and the same has received the Governor General's assent;

in pursuance of the directions contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION No. II OF 1877.

THE AJMER LAND AND REVENUE REGULATION, 1877.

CONTENTS.

PREAMBLE.

PART I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Interpretation-clause.

PART II.

OF CERTAIN INTERESTS IN LAND.

(A).—Of certain rights of the Government.

SECTIONS.

3. Rights of Government in regard to mines and quarries.
4. Rights in regard to tanks.
5. Rights in regard to waters.
6. Use of Government pasturage, &c.

(B).—Of Co-ownership and Partition.

7. Rights of villagers over common lands of village.
8. Partition of common lands of village.
9. Partition of other lands.
10. Application for partition.
11. Notice to be issued.
12. Objection that the applicant is not entitled to the share claimed.
13. Revenue Officer to be guided by orders of Civil Court on such objection.
14. Other objections how dealt with.
15. Proceedings of Revenue Officer after objections have been disposed of.
16. Mode of making partition.
17. Order of partition when to be carried out.
18. Notification on completion of work.
Date from which partition takes effect.
19. Costs of partition.

(C).—Of Istimrárí Estates.

20. "Istimrárí estate" defined.
"Istimrárdár" defined.
21. Tenants on istimrárí estates.
22. Alienation of istimrárí estates.
23. Succession to estate where there is male issue.
Rule of primogeniture.
What adoptions valid.
Adoption by widow.
24. Succession to estate when there is no male issue.
25. Claims for maintenance against Istimrárdár.
26. Expropriation in istimrárí estates.
Collector's valuation final.
Such valuation how made;
when the land is cultivated;
when it is uncultivated;
when there are trees, buildings or works.
Valuation may be made in absence of parties.
Vesting of land in Government.
Payment of compensation.
Certain sections of Act X of 1870 inapplicable.
Remainder of Act to apply.
27. Privileges of Istimrárdárs in criminal proceedings.
28. In civil and revenue proceedings.
29. Decrees for money,
not to be executed after death of Istimrárdár
or passed against his representative.
30. Estates for which istimrárí sanads are granted after the passing of this Regulation.

(D).—Of Bhúm.

31. "Bhúm."
32. Proprietary right in Bhúm.
33. Succession to Bhúm where there is male issue.
34. Succession to Bhúm where there is no male issue.
35. Claims for maintenance against Bhúmia.
36. Restrictions on alienation and charging.

(E).—Of holdings wholly or partially exempt from Assessment and of Revenue Assignments generally.

37. No exemption or assignment except under sanad.
38. Power to grant or recognize exemptions and assignments.
39. Questions whether right to exemption or assignment has determined.
40. Conditions regarding alienation, charging, succession and maintenance.

(F).—Of Ex-proprietary Tenants and other Tenants with Rights of Occupancy.

41. Ex-proprietary tenants.
42. Applications to fix rent.
43. Procedure thereon.
44. Grounds of enhancement during term for which rent is fixed.
45. Grounds of abatement during same.
46. Enhancement and abatement orders when to take effect.
47. Changes from money to kind rents, and *vice versâ*.

(G).—Provision for the Division of Crops and the estimating of Produce between Landlord and Tenant.

48. Power to divide crop.
49. Remedy for error in division.
50. Power to estimate standing crop.
51. Remedy when estimate is made in bad faith.

(H).—Of ejecting Tenants.

52. Certain tenants to be ejected only in execution of decree.
53. Mode of ejecting other tenants.
54. Ejectment in execution of a decree for arrears.
55. Compensation claimable by tenant ejected.

(I).—Of relinquishment by a Tenant.

56. When tenant-at-will may relinquish.

PART III.

OF LAND-REVENUE SETTLEMENTS.

(A).—Of the Assessment of the Land-revenue.

57. Settlement to whom to be offered when estate is owned by one person.
58. When estate is owned by several persons.
59. Term for which settlement is to be made.
60. Offer of settlement.
61. Effect of acceptance of offer.
Sanction of Governor General in Council requisite to bind Government.
62. Exclusion of proprietors refusing to accept offer.
63. Allowance to persons excluded.
64. Joint and several liability.
"Perfect partition" when allowed.

(*B*).—*Of the Settlement-record.*

SECTIONS.

65. Settlement-record.
66. Entries in such record how made.
67. Proceedings to contest entry.
68. Entries presumed to be true.
69. Record to be delivered to Collector and kept up by him.
70. Rules regarding maintenance of record.

(*C*).—*Continuance of Settlement till new Settlement is made.*

71. Continuance of assessment, of record of rights.
72. Application of sections 64, 67 to 71.

PART IV.

OF THE COLLECTION OF THE LAND-REVENUE.

(*A*).—*Time and Place for Payment of Revenue.*

73. Rules as to instalments and times and places of payment.
74. "Arrear," "Defaulter."

(*B*).—*Arrest and Imprisonment of Defaulter.*

75. Issue of warrant of arrest.
76. Order to bring defaulter to the district head quarters.
77. Delegation to subordinate Revenue Officer of powers under sections 75 and 76.
78. Commitment to civil jail.
79. Discharge of defaulter on enforcement of process under section 82, 87 or 93.

(*C*).—*Attachment and Sale of moveable Property.*

80. Attachment and sale of moveable property.
81. Procedure to be followed.

(*D*).—*Attachment of the Estate without Cancellation of the Settlement, Leases, &c.*

82. Power to attach land.
83. Effect of attachment.
84. Profits of land how applied.
85. Attachment when to cease.

(*E*).—*Transfer to a solvent Málguzár or Incumbrancer.*

86. Application for transfer.
87. When it may be granted.
88. Case of several applications.
89. Conditions of transfer, for a term, till the arrear is re-paid.
90. Application to have a transfer under section 89, clause (*b*), made absolute. Proceedings thereon.
91. Joint and several liability not affected by transfer.

(*F*).—*Sequestration of the Estate with Cancellation of Settlement, Leases, &c.*

92. Notification preliminary to sequestration.
93. Order of sequestration.
94. Effect of such order.
95. Expiry of period of sequestration.

(*G*).—*Miscellaneous.*

96. Recovery of arrears by attachment of immoveable property other than the estate.

SECTIONS.

97. Recovery of—
(*a*) land-revenue due when this Regulation comes into operation,
(*b*.) rent on Government land, &c.,
(*c*.) other moneys.

(*H*).—*Recovery of Revenue through Headmen.*

98. Other Málguzárs to pay to headmen.
99. Distraint abolished.
100. Joinder of defendants in suits for arrears.

PART V.

OF COURTS OF WARDS.

101. Functions of Court of Wards by whom discharged.
102. What estates may be taken charge of.
103. Power to enquire into minority, &c., and declare person subject to Court.
104. Appeal from order under section 103.
105. Provisions of Part IV to apply to arrears of rent payable to Court of Wards.

PART VI.

MISCELLANEOUS.

106. Erection and repair of boundary-marks.
107. Additional powers which may be conferred on Revenue Officers.
108. Functions of Collector how discharged.
109. Chief Commissioner's power of revision.
110. Additional power to make rules.
111. Power to prescribe a penalty for breaches of rules.
112. Rules how to be sanctioned and published. Force of rules.
113. Consolidation and republication of rules.
114. First appeals.
115. Second appeals.
116. Limitation of appeals.
117. Order in first appeal when confirming original decision to be final.
118. No certificates for revenue agents to be granted.
119. Proceedings under this Regulation not to be impeached. Limitation of jurisdiction of Civil Courts.

A Regulation to declare and amend the law relating to certain interests in land and to the assessment and collection of land-revenue in Ajmer and Mairwára.

Preamble.

WHEREAS it is expedient to declare and amend the law relating to certain interests in land and to the assessment and collection of land-revenue in Ajmer and Mairwára; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Regulation may be called "The Ajmer Land and Revenue Regulation, 1877:"

Local extent.

It extends to all the territories now under the administration of the Chief Commissioner of Ajmer and subject to the provisions of the 33 Vic., cap. 3, section 1;

And it shall come into operation on such date as the said Chief Commissioner, with the previous sanction of the Governor General in Council, may, by notification in the *Gazette of India*, direct.

Commencement.

2. In this Regulation, unless there is something repugnant in the subject or context—

Interpretation-clause.

(*a*) "Agricultural year" means the year beginning on the first of June:

"Agricultural year."

(*b*) "Collector" means any officer appointed by the Chief Commissioner to discharge the functions of a Collector under this Regulation in any part of the said territories, and includes a Collector when discharging the functions of a Court of Wards under this Regulation.

"Collector."

(*c*) "Revenue Officer" includes—

"Revenue Officer."

(1) the Commissioner of Ajmer when acting under this Regulation or under any rule made under this Regulation;

(2) a Collector; and

(3) any person whom the Chief Commissioner, subject to the control of the Governor General in Council, may from time to time appoint by name or by office to do anything required by this Regulation to be done by a Revenue Officer, or anything to be done by a Government officer under this Regulation or under any rule made under this Regulation, and for the doing of which no agency is specially provided by this Regulation:

(*d*) "Málguzár" means a person liable under section sixty-four for the payment of the revenue assessed upon an estate:

Málguzár."

(*e*) "Section" means a section of this Regulation.

"Section."

PART II.

OF CERTAIN INTERESTS IN LAND.

(*A*).—*Of certain rights of the Government.*

3. Except in the case of lands in respect of which istimrárí sanads have been granted by the Chief Commissioner with the previous sanction of the Governor General in Council, the Government shall be presumed, until the contrary is proved,

Rights of Government in regard to mines and quarries.

(*a*) to be the sole owner of all mines, opened and unopened, of metal, coal and other valuable minerals, with full liberty to search for and work the same;

(*b*) to be entitled to take free, or authorize persons who have entered into any contract with it to take free, from any quarry, whether previously worked or not, as much stone, kankar, gravel, sand or other like substance as is needed for any public purpose:

Provided that whenever in the exercise by the Government of the rights herein referred to over any land, damage is caused to any person whose rights are infringed by the occupation or disturbance of the surface of such land, the Government shall pay to such person such amount of compensation for the damage so caused, as may be determined by the Revenue Officer:

Provided also, that, nothing herein contained shall affect the concession made in respect of mines and quarries in State forests by section six of "The Ajmer Forest Regulation, 1874."

4. The soil of all tanks constructed by the Government, including the embankments of the same, shall be deemed to be the property of Government.

Rights in regard to tanks.

5. The Government shall be presumed, until the contrary is proved, to be entitled to the exclusive use and control of the water of all rivers and streams flowing in natural channels, and of all natural collections of water, and of all tanks constructed by the Government.

Rights in regard to waters.

6. No person shall make use of the pasturage or other natural product of any land being the property of the Government, except with the permission of the Revenue Officer, and subject to such rules as may from time to time be prescribed by the Chief Commissioner.

Use of Government pasturage, &c.

(*B.*)—*Of Co-ownership and Partition.*

7. Any one of the proprietary body of any village who, with the consent of a majority of such body, permanently improves any common land in such village by sinking a well, constructing an embankment, planting, draining, or otherwise, shall become the owner of such land.

Rights of villagers over common lands of village.

Unimproved common land shall be deemed to be held on a tenure-at-will from the proprietary body, unless there is a written agreement to the contrary between such body and the holder.

8. Any person recorded as a sharer in the common lands of a village may apply for partition of such lands. Every application under this section shall be presented and dealt with in the manner provided by sections ten to nineteen, inclusive.

Partition of common lands of village.

9. Any person recorded as a sharer in land, not being common land of a village, may apply for a partition of such land in the manner hereinafter prescribed, provided that the area of land in each share, after such partition, shall not be less than ten bíghás of well-land; fifteen bíghás of tálábí or ábí land, or thirty bighás of unirrigated land, or a proportion of such classes of land equivalent to ten bighás of well-land.

Partition of other lands.

10. Every application under section 9 shall be in writing, shall be presented to the Revenue Officer, and shall specify the area of the land, the applicant's share and the names of the other sharers.

Application for partition.

11. The Revenue Officer shall cause notice of such application to be served on the sharers named therein and published in the village in which the land is situated.

Notice to be issued.

Objection that the applicant is not entitled to the share claimed.

12. If within one month from the date of the publication of any notice under section eleven, any objection is made to the partition to which it relates, on the ground that the applicant is not entitled to the share of the land of which he is recorded as owner, the Revenue Officer shall stay his proceedings for such time as, in his opinion, is sufficient to admit of a suit being instituted in the Civil Court to try such objection.

Every Revenue Officer staying his proceedings under this section shall make an order requiring the objector or, if for any reason he deems it more equitable, the applicant, to institute such a suit within the time fixed, and in the event of such a suit not being instituted within the said time, may in his discretion disallow the objection or dismiss the application as the case may be.

Revenue Officer to be guided by orders of Civil Court on such objection.

13. On a suit being instituted to try any objection under section twelve, the Revenue Officer shall, with reference to such objection, be guided by the orders passed by the Court in such suit.

Other objections how dealt with.

14. If within the period of one month as aforesaid any objection other than an objection of the nature referred to in section twelve is made to the partition, the Revenue Officer shall dispose of it himself; unless for any reason he thinks fit to require that it be submitted to a Civil Court for adjudication, in which event the provisions of sections twelve and thirteen shall apply to such objection.

Proceedings of Revenue Officer after objections have been disposed of.

15. When the period of one month from the date of the publication of the notice issued under section eleven has expired, and the objections (if any) made have been disposed of by the Revenue Officer, or by the Civil Court, as the case may be, the Revenue Officer shall, if no such objection has been allowed, proceed to make the partition:

Provided that the Revenue Officer may in his discretion, in order to admit of the institution of an appeal from any decision regarding an objection, or for any other reason he deems sufficient, from time to time further postpone his proceedings.

Mode of making partition.

16. Every Revenue Officer proceeding to make a partition shall pass an order determining the mode in which such partition is to be made.

A partition may, in the discretion of the Revenue Officer, be made in any one of the following modes, that is to say:—

(*a*) by the sharers themselves if they agree so to make it:

(*b*) by arbitrators chosen by the sharers if they consent to choose arbitrators;

(*c*) by the Revenue Officer and his subordinates;

(*d*) by arbitrators appointed by the Revenue Officer.

Order of partition when to be carried out.

17. The execution of any order passed under section sixteen shall be deferred for fifteen days to admit of an appeal being preferred against such order.

At the expiration of the period of fifteen days, if no such appeal has been preferred, or, if such an appeal has been preferred, on its determination, the partition may be carried out.

Nothing herein contained shall affect any right to appeal hereinafter conferred.

Notification on completion of work.

18. On the completion of the partition, the Revenue Officer shall publish a notification of the fact at his office and in the village in which the land partitioned is situate.

Date from which partition takes effect.

The partition shall take effect from such date as may be fixed by such notification.

Costs of partition.

19. The cost of making the surveys requisite for and preparing the records of a partition of any land shall be determined by the revenue officer, and recovered from the sharers in such land in such proportions as he may direct.

(C).—Of Istimrárí Estates.

"Istimrárí estate" defined.

20. "Istimrárí estate" means an estate in respect of which an istimrárí sanad has been granted, before the passing of this Regulation, by the Chief Commissioner with the previous sanction of the Governor General in Council.

"Istimrárdár" defined.

"Istimrárdár" means the person to whom such sanad has been granted, or any other person who becomes entitled to the istimrárí estate in succession to him as hereinafter provided.

Tenants on istimrárí estates.

21. All tenants of any land, whether culturable or not, comprised in an istimrárí estate, shall be presumed, until the contrary is proved, to be tenants-at-will.

Alienation of istimrárí estates.

22. No Istimrárdár shall—

(*a*) permanently alienate his istimrárí estate or any portion thereof by sale, gift or otherwise, except under the law for the time being in force relative to the acquisition of land for public purposes; or

(*b*) alienate or charge such estate or any portion thereof by lease, mortgage or otherwise, for any term extending beyond his own life except by way of giving security for an advance under the Land Improvement Act, 1871, or other law for the time being in force relative to advances of money by Government for the improvement of land.

Any alienation made or charge created in contravention of the prohibition herein contained, shall be void.

Succession to estate where there is male issue.

23. When an Istimrárdár dies leaving sons, or male issue descended from him through males only, whether by birth or adoption, or when after the death of an Istimrárdár his widow has power to adopt and adopts a son to him, the istimrárí estate shall devolve as nearly as may be according to the custom of the family of the deceased:

Provided—

Rule of primogeniture.

1*st*—that the descent shall in all cases be to a single heir according to the rule of primogeniture;

2nd—that no adoption shall be deemed valid unless it is made by a written document deposited with the Collector or the Registrar of the district;

What adoptions valid.

3rd—that no adoption made by a widow shall be deemed valid until confirmed by the Governor General in Council.

Adoption by widow.

24. Any question as to the right to succeed to an istimrárí estate arising in a case not provided for by section twenty-three, shall be decided by the Governor General in Council, or by such officer as he may appoint in this behalf:

Succession to estate when there is no male issue.

Provided that the Governor General in Council, if he thinks fit, instead of deciding such question himself or appointing any officer to decide the same, may grant to any person claiming to succeed as aforesaid a certificate declaring that the matter is one proper to be determined by a Civil Court.

The person to whom such certificate is granted may institute a suit to establish his right in any Court otherwise competent under the law for the time being in force to try the same, and such Court may, upon the production of such certificate before it, entertain such suit.

25. All claims for maintenance or to hold land in lieu of maintenance against an Istimrárdár by any member of his family, shall be preferred through the Commissioner to the Chief Commissioner, whose decision thereon shall be conclusive.

Claims for maintenance against Istimrárdár.

26. When land situate in an istimrárí estate is to be acquired under the Land Acquisition Act, 1870, for the purpose of constructing a railway, or for any other object which in the opinion of the Chief Commissioner may reasonably be expected to improve the value of such estate,

Expropriation in istimrárí estates.

1st,—the determination of the Collector under section eleven of that Act as to the amount of compensation to be allowed for such land, shall be final and conclusive:

Collector's valuation final.

2nd,—in arriving at such determination the Collector, instead of taking into consideration the market value of such land as required by sections thirteen and twenty-four of that Act, shall fix the value of such land in manner following, that is to say—

Such valuation how made.

(*a*) when such land is cultivated, he shall ascertain the amount of revenue which would be assessed on such land if it were being fully assessed to land-revenue under the law for the time being in force, and shall allow twenty times the amount so ascertained, and when such land is uncultivated, he shall, notwithstanding the existence of any custom by which such land would be given free of charge, ascertain the amount of revenue which would be assessed on such land if it were cultivated, and were being fully assessed as aforesaid, and shall allow three times the amount so ascertained;

when the land is cultivated;

when it is uncultivated.

(*b*) he shall allow besides the amount allowed under clause (*a*) such further amount in respect of any trees and of any wells, tanks, embankments, houses and other works and buildings on such land as under all the circumstances of the case he may deem fair and reasonable:

when there are trees, buildings or works.

3rd,—he may determine the amount of such compensation notwithstanding that no person interested in such land has appeared before him in pursuance of the notice issued by him under section nine of the said Act:

Valuation may be made in absence of parties.

4th.—When he has determined the amount of such compensation, he may take possession of the land, which shall thereupon vest absolutely in the Government free from all encumbrances:

Vesting of land in Government.

5th.—On determining the amount of compensation, he may pay that amount to the persons whom he deems entitled thereto; but nothing herein contained shall affect the liability of any person who may receive the whole or any part of such compensation to pay the same to the person lawfully entitled thereto:

Payment of compensation.

6th.—Sections 14 to 16 (both inclusive), sections 18 to 23 (both inclusive), and sections 26 to 42 (both inclusive) of the said Land Acquisition Act, 1870, shall not apply to the cases herein referred to:

Certain sections of Act X of 1870 inapplicable.

7th.—Except as hereinbefore provided, the provisions of that Act, so far as they may be applicable consistently with the provisions hereinbefore contained, shall apply to such cases.

Remainder of Act to apply.

27. No criminal proceeding against any Istimrárdár shall be instituted except in the Court of the Magistrate of the district, or in that of the Sessions Judge;

Privileges of Istimrárdárs in criminal proceedings.

and no such proceeding shall be instituted in either of the said Courts without the previous sanction of the Chief Commissioner:

Provided that a Magistrate of the district or the Sessions Judge may allow any such proceeding to be instituted in his Court without such sanction when he thinks, for reasons to be recorded by him in writing, that the immediate institution of such proceeding is necessary to prevent a failure of justice.

The Chief Commissioner may quash any proceeding the institution of which has been so allowed without his sanction.

28. No Istimrárdár shall be arrested in execution of any process of any Civil or Revenue Court, except with the previous sanction of the Chief Commissioner.

In civil and revenue proceedings.

29. Notwithstanding anything contained in section 203, section 210 or section 211 of the Code of Civil Procedure or in any other enactment in force at the time this Regulation is passed;

Decrees for money.

no decree for money against an Istimrárdár shall be executed after his death, and no decree for money shall be passed against any person as the representative of a deceased Istimrárdár: provided that nothing herein contained shall prevent the enforcement of a lien or other charge against any property not being part of an Istimrárí estate.

not to be executed after death of Istimrárdár, or passed against his representative.

30. The Chief Commissioner may, with the previous sanction of the Governor General in Council, direct that all or any of the provisions of sections twenty-two to twenty-nine (both inclusive), shall apply in the case of any estate in respect of which an istimrárí sanad may be granted by such Chief Commissioner with the sanction of the Governor General in Council after the passing of this Regulation.

Estates for which Istimrárí sanads are granted after the passing of this Regulation.

(D).—*Of Bhúm.*

31. "Bhúm" means land in respect of which a Bhúm sanad may have been granted, whether before or after the passing of this Regulation, by the Commissioner with the sanction of the Governor General in Council.

"Bhúm."

32. No person shall be deemed to have any proprietary right in such land except the persons named in such sanad and their successors in interest thereunder.

Proprietary right in Bhúm.

33. When a Bhúmíá dies leaving sons, or male issue descended from him through males only, whether by birth or adoption, or when after the death of a Bhúmíá his widow has power to adopt and adopts a son to him, the Bhúm shall devolve according to the custom of the family.

Succession to Bhúm where there is male issue.

34. Any question as to the right to succeed to Bhúm arising in a case not provided for by section thirty-three, shall be decided by the Governor General in Council, or by such officer as he may appoint in this behalf:

Provided that the Governor General in Council, if he thinks fit, instead of deciding such question himself or appointing any officer to decide the same, may grant to any person claiming to succeed as aforesaid a certificate declaring that the matter is one proper to be determined by a Civil Court.

The person to whom such certificate is granted, may institute a suit to establish his right in any Court otherwise competent under the law for the time being in force to try the same, and such Court may upon the production of such certificate before it, entertain such suit.

Succession to Bhúm when there is no male issue.

35. All claims for maintenance or to hold land in lieu of maintenance against a Bhúmíá by any member of his family, shall be preferred through the Commissioner, to the Chief Commissioner, whose decision shall be conclusive.

Claims for maintenance against Bhúmíá.

36. Except under the law for the time being in force relative to the acquisition of land for public purposes, no person holding under a Bhúm sanad shall alienate or charge the Bhúm or his share thereof by sale, gift, lease mortgage or otherwise to or in favour of any person not being a co-sharer holding under the same sanad.

Restrictions on alienation and charging.

Any alienation made or charge created in contravention of the prohibition herein contained, shall be void.

(E).—*Of holdings wholly or partially exempt from Assessment and of Revenue Assignments generally.*

37. No person shall be deemed entitled to any exemption, total or partial, from the land-revenue assessment, or to any assignment of land-revenue, except under a sanad granting or recognizing such exemption or assignment issued by or under the authority of the Chief Commissioner as hereinafter provided.

No exemption or assignment except under sanad.

38. It shall be in the discretion of the Chief Commissioner, subject to such limitations as may be prescribed by the Governor General in Council, to grant or recognize, either absolutely or subject to conditions, any such exemptions or assignments.

Power to grant or recognize exemptions and assignments.

39. If any question arises as to whether any event on which any such exemption or assignment is determinable, has occurred, or as to whether any condition subject to which such exemption or assignment may have been granted or recognized, has been fulfilled, the decision of the Chief Commissioner thereon shall, subject only to an appeal to the Governor General in Council, be conclusive.

Questions whether right to exemption or assignment has determined.

40. If in granting or recognizing any exemption from the land-revenue assessment in favour of the owner of any land the Chief Commissioner, with the previous sanction of the Governor General in Council, makes it a condition of his grant or recognition, that all or any of the rules regarding alienation, charging, succession or maintenance prescribed for istimrárí estates by sections twenty-two to twenty-five inclusive, and for Bhúm by sections thirty-four to thirty-six inclusive, or any other special rules regarding alienation, charging, succession or maintenance shall apply to such land,

and the then owner of such land accepts the grant or recognition on such condition,

such rules shall thenceforward apply to such land.

Conditions regarding alienation, charging, succession and maintenance.

(F).—*Of Ex-proprietary Tenants and other Tenants with Rights of Occupancy.*

41. Any person who may have, whether before or after the passing of this Regulation, lost or parted with his proprietary rights in any holding, either temporarily or permanently, and has since continued in occupation of any of the lands comprised in such holding which, as proprietor, he retained under his own cultivation, shall have a right of occupancy in such lands at a rent five annas four pies in the rupee less than the prevailing rate payable by tenants-at-will for lands of similar quality and with similar advantages in the neighbourhood.

Ex-proprietary tenants.

Such persons are hereinafter called "ex-proprietary tenants."

Any agreement executed, whether before or after the passing of this Regulation, by an ex-proprietary tenant to pay a higher rate of rent than that prescribed by this section, shall be void.

Applications to fix rent.

42. When the rent of an ex-proprietary or other occupancy-tenant of any land has not been fixed at settlement, or when the rent was then fixed but the term for which it was then fixed has expired such tenant or his landlord may apply to the Revenue Officer to fix the rent of such land.

Procedure thereon.

43. On receiving such application, the Revenue Officer shall ascertain the productive powers of such land, and proceed to determine the rent payable by such tenant—

(*a*) where such tenant is not an ex-proprietary tenant, at the prevailing rate paid by similar tenants for land of a similar quality with similar advantages, in the neighbourhood;

(*b*) where such tenant is an ex-proprietary tenant, at the rate payable by such tenant under the provisions of section forty-one.

Grounds of enhancement during term for which rent is fixed.

44. When the rent of any occupancy-tenant has been fixed at settlement or under section forty-three, the landlord may, during the term for which it has been so fixed, apply to the Revenue Officer to enhance the rent of such tenant on any of the following grounds, and on no other:—

(*a*) that the quantity of land held by such tenant has been increased by alluvion or has been proved by measurement to be greater than the quantity for which rent has been previously paid by him;

(*b*) that the value of the produce of such land has risen, or the productive powers of such land have been increased otherwise than by the agency or at the expense of the tenant.

Grounds of abatement during same.

45. Any occupancy-tenant whose rent has been fixed as aforesaid, may, during the term for which it has been so fixed, apply to the Revenue Officer for an abatement of his rent on any of the following grounds, and on no other:—

(*a*) that the area of the land held by him has been diminished by diluvion, or has been proved by measurement to be less than the quantity for which rent has been previously paid by him;

(*b*) that the value of the produce of such land has fallen, or the productive powers of such land have been decreased by any cause beyond his control.

Enhancement and abatement orders when to take effect.

46. Every order for enhancement or abatement of rent made under section forty-four or section forty-five, shall take effect from the commencement of the agricultural year next following the date of such order.

Changes for money to kind rents, and *vice versâ*.

47. No change of the method of paying rent from money to kind, or from kind to money, shall be ordered without the consent of both the landlord and the tenant:

Provided that the Collector may, where a dispute arises between an ex-proprietary tenant and his landlord, commute rent payable by such tenant in kind to rent in money.

(*G.*)—*Provisions for the Division of Crops and the estimating of Produce between Landlord and Tenant.*

Power to divide crop.

48. When the rent of any land is payable by division of a crop grown on such land, the Revenue Officer may, on an application being made either by the landlord or by the tenant when such crop is ripe, proceed to such land on a day of which notice shall be given to both parties, and cause such crop to be cut or gathered and divided in accordance with the shares to which, upon such enquiry as he deems fit to make, it appears to him the parties are respectively entitled.

Remedy for error in division.

49. If owing to an error of such Revenue Officer either party in such division receives less than the share to which he is entitled, such party may, within three months from the date on which such division is completed, institute a suit against the other party to recover the value of the additional portion of the crop due to him, at the price which prevailed on such date.

If no such suit is instituted within the said period of three months, the division shall for all purposes be deemed to have been rightly made.

Power to estimate standing crop.

50. When the rent of any land is to be determined by an estimate of a crop standing on such land, the Revenue Officer may, on an application being made either by the landlord or by the tenant when such crop is ripe, proceed to such land on a day of which notice shall be given to both parties, and determine the yield of such crop in manner following, that is to say—

(*a*) each of the parties shall appoint an arbitrator and the Revenue Officer shall appoint a third arbitrator;

(*b*) if either party fails to attend or appoint an arbitrator, the Revenue Officer may appoint an arbitrator for him;

(*c*) the arbitrators thus appointed shall inspect the crop, and if any two of them agree in their estimate thereof, the Revenue Officer shall declare the rent to be payable in accordance with such estimate;

(*d*) if no two of the arbitrators agree in their estimate the Revenue Officer shall, after inspecting the crop, make his own estimate thereof, and declare the rent to be payable in accordance therewith.

Remedy when estimate is made in bad faith.

51. Either party may, within three months from the date on which a declaration is made under section fifty, institute a suit against the other party to set aside such declaration on the ground that the estimate on which it is based was made in bad faith, and on no other ground.

If no such suit is instituted within the period thus limited, such declaration shall be for all purposes final and conclusive.

(II).—Of ejecting Tenants.

Certain tenants to be ejected only in execution of decree.

52. No tenant with a right of occupancy or holding under an unexpired lease shall be ejected otherwise than in execution of a decree for ejectment, or as provided in section fifty-four, and no ex-proprietary tenant shall be ejected in either of these modes without the sanction of the Commissioner previously obtained.

Mode of ejecting other tenants.

53. If a landlord desire to eject a tenant not being a tenant of any of the classes referred to in section fifty-two, he may cause a written notice of ejectment to be served on such tenant not less than one month before the commencement of any agricultural year.

If the tenant does not quit the land before the commencement of such year, the landlord may present an application to the Revenue Officer for assistance to eject.

The Revenue Officer if satisfied—

(1) that the tenant is not a tenant of any of the classes referred to in section fifty-two, and

(2) that the notice of ejectment was served as hereinbefore required,

may order the ejectment of such tenant.

Ejectment in execution of a decree for arrears.

54. Any tenant may be ejected under an order of the Court executing a decree against him for an arrear of rent if such decree has remained unsatisfied for the period of one month from the date of any application for execution of the same.

Compensation claimable by tenant ejected.

55. No tenant shall be ejected under section fifty-two, fifty-three or fifty-four from any land on which he has effected any permanent improvement by sinking a well, constructing an embankment, planting, draining or otherwise, unless and until he has been paid by the landlord the value of such improvement at the date of ejectment; such value to be determined in case the parties differ, by order of the Revenue Officer.

(L).—Of relinquishment by a Tenant.

When tenant-at-will may relinquish.

56. Except as may be otherwise provided by any contract, the rent paid by a tenant-at-will in any agricultural year in respect of any land shall continue payable by him during the succeeding agricultural year, unless such tenant, three months before the commencement of such succeeding year, gives notice to his landlord of his intention to relinquish such land, or unless his landlord before the end of such succeeding year ejects him from such land or lets the same to some other person.

PART III.

OF LAND-REVENUE SETTLEMENTS.

(A).—Of the Assessment of the Land-Revenue.

Settlement to whom to be offered when the estate is owned by one person.

57. When the estate in respect of which a settlement is to be made is owned by one person, the settlement shall be offered to that person.

When the estate is owned by several persons.

58. When such estate is owned by several persons, the settlement may be offered to such persons or to their lambardárs or other representatives.

Term for which settlement is to be made.

59. The term for which a settlement is to be made shall be fixed by the Chief Commissioner with the previous sanction of, or under such rules as may from time to time be prescribed by the Governor General in Council.

Offer of settlement.

60. When the Revenue Officer in charge of the settlement has satisfied himself as to the amount at which, under such rules as may from time to time be made in this behalf by the Chief Commissioner, an estate should be assessed, he shall declare the same to the persons to whom the settlement of such estate is to be offered.

Effect of acceptance of offer.

61. If such persons agree to the assessment so proposed, their agreement shall be reduced to writing and signed by them, and they and those (if any) whom they represent, shall become liable from the date of such agreement, or from such subsequent date as the Chief Commissioner may direct, for the payment of the amount of such assessment.

Sanction of Governor General in Council requisite to bind Government.

But no assessment shall be considered final as against the Government until it has been sanctioned by the Governor General in Council.

Exclusion of proprietors refusing to accept offer.

62. If such persons refuse to accept the proposed assessment, the Revenue Officer in charge of the settlement may exclude such persons and those (if any) whom they represent from their estate, and may make a settlement of such estate, with any other persons, or may take such estate under direct management.

The period of such exclusion shall in no case extend beyond the term of the settlement.

Allowance to persons excluded.

63. All persons excluded under section sixty-two shall, during the period of their exclusion, be entitled to a yearly allowance from the Government, the amount of which shall be fixed by the Chief Commissioner, but which shall not be less than five per cent., or more than ten per cent., of the nett amount realized by Government from the estate from which such persons are excluded.

Joint and several liability.

64. All persons who are bound by the agreement prescribed by section sixty-one and their successors in interest shall, while they continue to be owners of land in the estate to which such agreement relates, be jointly and severally liable for the payment of the whole amount of revenue assessed upon such estate.

"Perfect partition" when allowed.

No partition of the nature of that commonly called "perfect partition" shall be made except with the previous sanction of the Chief Commissioner.

(B.)—Of the settlement-record.

Settlement-record.

65. Whenever any settlement of an estate is to be made, the Chief Commissioner may direct that, in addition to the written agreement prescribed by

section sixty-one, a settlement-record consisting of all or any of the following documents or of any other similar documents he thinks fit, shall be prepared :—

1. A pedigree-table showing all owners of land in such estate :

2. A map showing the boundaries of the village or villages comprised in such estate and the boundaries of all fields in such village or villages :

3. A statement of the owners of the fields shown in such map,

4. A statement of the occupiers of such fields, and of the status of such occupiers :

5. A statement of the amount of revenue payable as among themselves by each owner or occupier in respect of his holding :

6. A statement of persons holding land revenue-free in such estate and of the lands so held :

7. A record of any customs prevailing in such estate :

8. An abstract of the proceedings at such settlement.

Entries in such record how made.

66. Entries in the settlement-record shall be made on the basis of actual possession and existing usage, and shall be authenticated by the signature of the Revenue Officer.

Proceedings to contest entry.

67. Any person who considers himself aggrieved by an entry in the settlement-record, may appeal to the authorities to whom an appeal lies under this Regulation, or when the entry is one in the first, third, fourth or seventh document mentioned in section sixty-five, may, instead of so appealing, or if he prefers an appeal and is dissatisfied with the order passed thereon by any such authority, bring a suit in the Civil Court against any other persons interested in such entry to have such entry amended.

Entries presumed to be true.

68. Entries in the settlement-record made in the course of a settlement and authenticated under section sixty-six, shall be presumed to be correct till the contrary is proved.

Record to be delivered to Collector.

69. The settlement-record shall be made over to the Collector at such time as the Chief Commissioner may direct.

and kept up by him.

The Collector shall, subject to any rules made under section seventy, from time to time record, or cause to be recorded, all facts affecting any matters stated in the settlement-record, which occur subsequently to such record being made over to him.

Rules regarding maintenance of record.

70. The Chief Commissioner may from time to time by rule determine—

(*a*) what facts shall be so recorded, and the manner in which, the persons by whom, and the occasions on which, such facts shall be brought to notice and recorded ;

(*b*) what fees shall be payable in respect of the recording of such facts by any persons concerned in or affected by the occurrence of such facts.

(*C*). *Miscellaneous.*

Continuance of assessment,

71. If the term for which any assessment of an estate has been made, expires before a new settlement of such estate is made, all persons who continue to occupy land comprised in such estate after the expiration of such term, shall hold such land upon the conditions of such assessment until a new settlement is made.

of record of rights.

In all cases the existing record of rights shall continue in force until a new record of rights is made.

Application of sections 64, 67 to 71.

72. Section sixty-four and sections sixty-seven to seventy-one (both inclusive) shall, so far as they may be applicable, apply to the settlement concluded in 1874.

PART IV.

OF THE COLLECTION OF THE LAND-REVENUE.

(*A*)—*Time and Place for Payment of Revenue.*

Rules as to instalments and times and places of payment.

73. The Chief Commissioner may from time to time make rules as to the instalments by which, and the places and times at which, the revenue payable in respect of any estate shall be paid, and as to the mode in which notice of such instalments, places and times shall be given to the persons concerned.

Until the Chief Commissioner otherwise directs, the practice in respect of such matters prevailing at the time this Regulation comes into operation shall continue.

"Arrear," "defaulter."

74. Any sum not paid as required by section seventy-three or the rules framed thereunder, shall be deemed to be an arrear of land-revenue, and every person liable for it shall be deemed to be a defaulter.

(*B*).—*Arrest and Imprisonment of Defaulter.*

Issue of warrant of arrest.

75. When an arrear of land-revenue has accrued, the collector may issue a warrant ordering any defaulter to pay the whole or any part of such arrear within a time therein specified, and may empower an officer named in such warrant, in the event of the amount demanded not being so paid, to arrest such defaulter and bring him to the tahsíl.

Order to bring defaulter to the district head-quarters.

76. If, when the time named in such warrant has expired, the defaulter is brought to the tahsíl, and does not either pay such amount or the portion thereof remaining unpaid (as the case may be), or show good reason for extending the time for payment thereof, the Collector may direct him to be conveyed to the Collector's head-quarters, and there kept under personal restraint for ten days or until he pays such amount or such portion thereof within that period.

Delegation to subordinate Revenue Officer of powers under sections 75 and 76.

77. The Collector, with the previous sanction of the Commissioner, may empower any Revenue Officer subordinate to him, and not being of lower grade than that of Tahsíldár, to exercise the powers conferred on the Collector by sections seventy-five and seventy-six.

78. If the amount named in any warrant issued under section seventy-five or the portion thereof remaining unpaid (as the case may be) is not paid within the period of ten days fixed by section seventy-six, and no good reason for the delay in the payment thereof is shown, the Collector may by his warrant, commit the defaulter to the civil jail, to be there detained for such period not exceeding six months, or if such amount or such portion thereof is more than five hundred rupees, for such period not exceeding one year, from the date of such warrant, as such Collector thinks fit, unless such amount or such portion thereof is sooner paid.

Commitment to civil jail.

79. Whenever any of the processes provided in sections eighty-two, eighty-seven and ninety-three is taken in respect of an arrear, any defaulter whose holding has been attached, transferred or sequestered, shall, if he is in custody under section seventy-five, seventy-six or seventy-eight, be forthwith discharged.

Discharge of defaulter on enforcement of process under sections 82, 87, or 93.

(*C*).—*Attachment and Sale of moveable Property.*

80. Instead of, or in addition to, the proceedings authorized by sections seventy-five to seventy-eight, inclusive, the Collector may, in order to realize the whole or any portion of an arrear, order the attachment and sale of the moveable property of any defaulter with the exception of the following, that is to say—

Attachment and sale of moveable property.

(*a*) implements and materials used in husbandry and animals kept for agricultural purposes;

(*b*) implements of trade or of domestic industry; and

(*c*) the necessary wearing apparel of such defaulter and of his wife and children.

81. Every attachment and sale ordered under section eighty, shall be conducted as nearly as may be according to the law in force for the time being for the attachment and sale of moveable property in execution of a decree of a Civil Court.

Procedure to be followed.

(*D*).—*Attachment of the Estate without Cancellation of the Settlement, Leases, &c.*

82. When an arrear of revenue has accrued in respect of any land, the Collector may, in addition to, or instead of, the processes hereinbefore specified, cause such land or any part thereof to be attached and taken under the direct management of any agent whom he appoints in that behalf.

Power to attach land.

83. During the continuance of an attachment under section eighty-two the defaulters shall be excluded from possession of the land attached, and the agent appointed by the Collector shall stand for all purposes in their position, being bound by all their liabilities to any subordinate proprietors, incumbrancers or tenants of, or on such land, and being entitled to manage such land, and to receive all rents and profits accruing due to such defaulters therefrom.

Effect of attachment.

84. The surplus profits of such land, after defraying the cost of attachment and management, shall be applied, first, to the payment of any revenue falling due upon such land during the attachment, and, next, to discharging the arrear.

Profits of land how applied.

85. The attachment shall continue until the arrear is paid or realized from the profits of the land, or the Collector thinks fit to reinstate the defaulters in possession.

Attachment when to cease.

(*E*).—*Transfer to a solvent Málguzár or Incumbrancer.*

86. When an arrear accrues in respect of any estate owing to one of the málguzárs thereof failing to contribute the portion of the revenue chargeable as between him and the other málguzárs of such estate to his holding, any other málguzár of such estate, or any mortgagee or other incumbrancer of, or on such holding may present a petition to the Collector, offering to take over such holding and pay the portion of the arrear chargeable thereto either in a lump sum or by instalments.

Application for transfer.

87. If the Collector is satisfied that the arrear has accrued owing to such failure, and that such offer ought to be accepted, he may suspend the execution of any other process taken for the realization of the arrear, and transfer the holding to the applicant.

When it may be granted.

88. Where more than one application is made under section eighty-six, the Collector shall, all other things in his opinion being equal, give a málguzár the preference to an incumbrancer, and among several málguzárs shall give the preference to the applicant who in case the defaulting málguzár's holding were sold, would have a right of pre-emption.

Case of several applications.

89. Any transfer under section eighty-seven may be made subject to such conditions as the Collector thinks fit, and may be either

Conditions of transfer,

(*a*) for a term not exceeding fifteen years, on the expiry of which the excluded málguzár shall be entitled to re-enter without making good the arrear, or

for a term,

(*b*) until the amount of the arrear paid by the transferee is repaid to him by such málguzár.

till the arrear is repaid.

90. When a transfer is made under section eighty-nine, clause (*b*), and the amount of the arrear is not repaid within twelve years from the date thereof, the transferee may apply to the Collector to publish a notification declaring that if such amount is not repaid to the transferee within one year from the date of such notification, such transfer will become absolute.

Application to have a transfer under section 89 (*b*) made absolute.

The Collector may, if he thinks fit, publish such notification, and if the amount of the arrear is not so repaid before the expiration of one year from

Proceedings thereon.

the date of such notification, the transfer shall become absolute.

Joint and several liability not affected by transfer.

91. No proceedings taken under sections eighty-six to ninety inclusive, shall affect the joint and several liability of the málguzárs of the estate in which they are taken, for arrears accruing on such estate subsequently to the transfer of the holding of the defaulting málguzár except that, as regards all such arrears, the transferee shall stand in the place of such málguzár.

(F).—Sequestration of the Estate with Cancellation of Settlement, Leases, &c.

Notification preliminary to sequestration.

92. When any arrear of land-revenue due in respect of an estate, remains unpaid for more than one month, the Collector may, with the previous sanction of the Chief Commissioner, cause to be published and served upon the persons concerned, a notification announcing that, unless such arrear is paid within fifteen days from the date thereof, he will sequester such estate or such portion thereof as may be specified in such notification.

Order of sequestration.

93. If such arrear is not paid within fifteen days from the date of such notification, the Collector, with the previous sanction of the Commissioner, may make an order directing that such estate or portion be sequestered, and the defaulters excluded therefrom for a period not exceeding fifteen years from the date of such order, and not extending beyond the term of settlement.

Effect of such order.

94. On an order of sequestration being passed under section ninety-three, the following consequences shall ensue:—

(*a*) the execution of any other process taken for the realization of the arrear from the excluded defaulters shall be suspended;

(*b*) the settlement of the estate shall be cancelled;

(*c*) All liens, leases and other incumbrances created by such defaulters, or by any person through whom they claim over the estate or portion thereof sequestered may, at the option of the Collector, be cancelled;

(*d*) The Collector may take possession of such estate or portion thereof, and either appoint an agent to manage it or let it in farm on such terms as the Chief Commissioner may by rule prescribe;

(*e*) all persons in occupation of any land comprised in such estate or portion thereof shall be bound to pay rent at such rates as the Collector may in his discretion from time to time think proper to fix.

Expiry of period of sequestration.

95. On the expiry of the period of sequestration, the estate or portion thereof sequestered shall revert to the excluded defaulters without payment by them of the arrear for which it was sequestered.

G.—Miscellaneous.

Recovery of arrears by attachment of immoveable property other than the estate.

96. When an arrear of revenue cannot be recovered by any of the processes hereinbefore described, the Collector may, with the previous sanction of the Chief Commissioner, order the attachment under sections eighty-two to eighty-five, inclusive, of any immoveable property of the defaulters other than that in respect of which such arrear has accrued, and may apply the provisions of those sections to such property until such arrear is discharged.

Recovery of—

land-revenue due when this Regulation comes into operation,

rent on Government land, &c.

other moneys.

97. The provisions of this Part shall, as far as may be, apply to the recovery of the following, that is to say—

(*a*) land-revenue due at the time when this Regulation comes into operation;

(*b*) rent payable to the Government in respect of land owned by the Government or held under direct management in exercise of the powers conferred by sections sixty-two, eighty-two and ninety-four or otherwise;

(*c*) fees, costs or other money payable under this Regulation or under any rule made in exercise of a power conferred by this Regulation.

(H).—Recovery of revenue through Headmen.

Other Málguzárs to pay to headmen.

98. In any estate in which headmen have been appointed, the remaining málguzárs shall be bound, on demand made by the headmen fifteen days before an instalment of revenue falls due, to pay to such headmen the portions of such instalment which as between themselves are chargeable to their holdings respectively.

But no proceedings shall be instituted or maintained by a headman for the recovery of any sum so chargeable to a holding in an estate after the Collector has informed such headman that the Government demand on such estate has been remitted to an amount equal to such sum, and that such remission has been granted with special reference to such holding.

Distraint abolished.

99. The power of distraint now exercisable by village-headmen as such shall cease to exist.

Joinder of defendants in suits for arrears.

100. A village-headman may sue one or more co-sharers in the same suit for sums demandable on account of the same instalment of revenue.

PART V.

OF COURTS OF WARDS.

Functions of Court of Wards by whom discharged.

101. The Collector shall be a Court of Wards, but shall exercise the functions of such Court, subject to the control of the Commissioner and Chief Commissioner.

What property may be taken charge of.

102. The Court of Wards may, in its discretion, take charge of and administer any property moveable or immoveable, of any person who belongs to any of the following classes, that is to say,

unmarried females,
minors,
idiots,
lunatics, and
persons incompetent to manage their own affairs,

and who is entitled to any beneficial interest in any land assessed or assessable to land revenue, or

in any revenue-free holding or assignment of land-revenue:

Provided that such Court shall not take charge of or administer any property in which several persons have a joint undivided interest, unless every such person is a person of one of the said classes.

Power to enquire into minority, &c.

103. The Court of Wards may enquire into the minority, lunacy, idiocy or incompetency of any person who, there is reason to believe, would, if found to be a minor, lunatic or idiot, or incompetent, be subject to the jurisdiction of such Court, and into the circumstances and property of any such person, and may make an order declaring such person to be subject to such jurisdiction.

and declare person subject to Court.

Appeal from order under section 103.

104. When any person so declared subject to the jurisdiction of the Court appeals to the Commissioner in exercise of the right hereinafter conferred on the ground that he is not, or has ceased to be, a minor or lunatic, or that he is not an idiot or incompetent to manage his own affairs, the decision of the Commissioner on such appeal shall, subject to the powers of revision and review hereinafter provided for, be final.

Provisions of Part IV to apply to arrears of rent payable to Court of Wards.

105. The provisions of Part IV of this Regulation shall, as far as may be, apply to the realization of arrears of rent payable to the Court of Wards by tenants holding directly under such Court.

PART VI.

MISCELLANEOUS.

Erection and repair of boundary-marks.

106. A Revenue Officer may, by a notice in writing, require any person liable for the revenue of any land, or entitled to hold such land free of revenue, to erect boundary-marks sufficient for defining the limits of such land, or to repair any such boundary-marks already existing; and if such person fails to comply with his requisition within a period to be specified in such notice, may cause the work to be done, and recover the cost thereof as if it were an arrear of revenue due in respect of such land.

Additional powers which may be conferred on Revenue Officers.

107. In addition to the powers directly conferred on Revenue Officers by this Regulation the Chief Commissioner may, subject to any restrictions imposed by the Governor General in Council, invest any Revenue Officer by name or by office for any of the purposes of this Regulation with any of the following powers to be exercised by him in any part of the territories to which this Regulation extends, and in any specified class of cases:—

(*a*) any of the powers specified in the fourth section of the Land Acquisition Act, 1870;

(*b*) any power exercised by a Civil Court in the trial of suits;

(*c*) power to refer any matter in dispute, which he is required by this Regulation to decide, to arbitration, whether with or without the consent of the parties; and to delegate to the arbitrators all powers necessary for the investigation and decision of such matter;

(*d*) power to hear appeals from the decisions of arbitrators in matters referred under clause (*c*);

(*e*) power to delegate the exercise of any power or the performance of any duty to a subordinate Revenue Officer;

(*f*) power to review any decision or order given by him which is not open to appeal, or from which, if open to appeal, no appeal has been preferred;

(*g*) power to call for the proceedings of any subordinate officer, and review any order or decision given therein, which is not open to appeal, or from which, if open to appeal, no appeal has been preferred.

Functions of Collector how discharged.

108. Except as may from time to time be otherwise directed in the exercise of a power conferred by any enactment for the time being in force, the functions of a collector under any enactment for the time being in force shall in any part of the said territories be discharged by the officer who may be appointed Collector for such part under this Regulation.

Chief Commissioner's power to revision.

109. The Chief Commissioner may call for the record of any proceedings had by any Revenue Officer, and may pass such order thereon consistent with this Regulation as he thinks fit.

Additional power to make rules.

110. In addition to the other matters for which the Chief Commissioner is empowered by this Regulation to make rules, he may from time to time make rules consistent with this Regulation,

(*a*) for the assessment of the land revenue;

(*b*) for the investigation of claims to exemption from such assessment or to assignments of land-revenue;

(*c*) for the appointment and removal of circle headmen, village headmen and patels;

(*d*) to determine the persons by whom, the time, place and manner at, or in which anything to be done under this Regulation and for which no express provision is made in these respects, shall be done; and to regulate the procedure of Revenue Officers and arbitrators acting under this Regulation in all cases;

(*e*) for the investigation by the higher Revenue Officers of charges of misconduct preferred against Revenue Officers of lower grade;

(*f*) to determine the fees to be charged for the service of process issued under this Regulation, and to regulate the costs in all proceedings before Revenue Officers;

(*g*) to determine the form of any notice or notification required by this Regulation to be served or published, and the mode in which such notice shall be served or published; and

(*h*) generally to carry out the provisions of this Regulation.

Power to prescribe a penalty for breaches of rules.

111. The Chief Commissioner may, in making any rule under this Regulation, attach to the breach of it, in addition to any other consequences that would ensue from such breach,

a punishment, on conviction before a Magistrate, not exceeding rigorous or simple imprisonment for a term not exceeding one month, or fine not exceeding two hundred rupees, or both.

Rules how to be published.

112 No rule made by the Chief Commissioner under this Regulation shall take effect until it has been published in the *Rájputána Gazette*.

Force of rules.

All such rules when so published shall, in so far as they are consistent with this Regulation, have the force of law.

Consolidation and republication of rules

113. The Chief Commissioner shall at least once in every three years cause all such rules still in force to be arranged in some convenient order according to their subject-matter, consolidated, and, where necessary, amended.

The rules so arranged, consolidated and amended shall be published in the *Rájputána Gazette*, and upon such publication, all rules previously made under this Regulation shall cease to be in force.

First appeals.

114. Except as hereinbefore otherwise provided, an appeal shall lie from every order and decision given under any of the provisions hereinbefore contained—

(*a*) when such order or decision is given by any Revenue Officer other than the Commissioner or a Collector, to the Collector or to such other officer as the Chief Commissioner may direct to hear such appeals;

(*b*) when such order or decision is given by the Collector, to the Commissioner;

(*c*) when such order or decision is given by the Commissioner, to the Chief Commissioner.

Second appeals.

115. If in any case the order or decision given in appeal under clause (*a*) or clause (*b*) of section one hundred and fourteen, reverses or modifies the original order or decision, on a point material to the merits of the case, and is not hereinbefore declared to be final, the Commissioner or Chief Commissioner, as the case may be, may receive a second appeal if on perusal of the grounds of appeal, and of copies of the orders or decisions already given, a further consideration of the case appears to him to be requisite for the ends of justice.

Limitation of appeals.

116. The period of limitation for an appeal under section one hundred and fourteen or section one hundred and fifteen, shall begin to run from the date of the order or decision appealed against, and shall be as follows, that is to say:—

(*a*) when such appeal lies to the Commissioner or Chief Commissioner, sixty days;

(*b*) in other cases, thirty days.

In other respects the limitation of such appeals shall be governed by the provisions of the Indian Limitation Act, 1877.

Order in first appeal when confirming original decision to be final.

117. Every order or decision given in first appeal confirming the original order or decision, shall, subject to the powers of review and revision conferred under section one hundred and seven and by section one hundred and nine, be final.

No certificates for Revenue Agents to be granted.

118. Notwithstanding anything contained in the Pleaders, Mukhtars and Revenue Agents' Act, 1865, no certificate authorizing any person to practise as a Revenue Agent shall be granted under that Act after the passing of this Regulation.

Proceedings under this Regulation not to be impeached.

119. Except as hereinbefore expressly provided—

(*a*) everything done, ordered or decided by the Governor General in Council, the Chief Commissioner or a Revenue Officer under this Regulation, shall be deemed to have been legally and rightly done, ordered or decided;

Limitation of jurisdiction of Civil Courts.

(*b*) no Civil Court shall entertain any suit or application instituted or presented with a view to obtaining any order or decision, which the Governor General in Council, the Chief Commissioner or a Revenue Officer is under this Regulation empowered to make or pronounce.

No. 36.—Whereas by Resolution passed by the Secretary of State for India in Council, on the sixteenth day of March 1871, the provisions of the thirty-third of Victoria, chapter three, section one, were declared applicable to Ajmer and Mairwára;

and whereas the Chief Commissioner of Ajmer has proposed to the Governor General in Council a draft of the following Regulation, together with the reasons for proposing the same;

and whereas the Governor General in Council has taken such draft and reasons into consideration, and has approved of such draft, and the same has received the Governor General's assent;

in pursuance of the directions contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION No. III OF 1877.

THE AJMER LAWS REGULATION, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY AND GENERAL.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
   Saving.
3. Regulations to be deemed to be in force.
4. Rules of decision in cases of certain classes.
5. Rule in cases not expressly provided for.

CHAPTER II.

PRE-EMPTION.

SECTIONS.

6. Right of pre-emption.
7. Presumption as to its existence.
8. Its existence in towns to be proved.
9. Devolution of right when property to be sold or foreclosed is a proprietary tenure.
10. Notice to pre-emptors.
11. Loss of right of pre-emption.
12. Right of pre-emptor on foreclosure.
13. Suit to enforce right of pre-emption.
14. Decree to fix time for payment.
15. Effect of non-payment of purchase-money.

CHAPTER III.

CRIMINAL LAW AND POLICE

16. Villagers to aid in tracking.
17. Duty of complainant and his trackers.
18. Duty of other trackers.
19. Procedure when tracks are lost.
20. Power to fine villager for breach of track-law.
21. Appeal from order under section 20.
22. Award of compensation for injury. Reward to tracker.
23. Responsibility of landholders and farmers.
24. Villagers to aid in apprehending offenders.
25. Liabilities of villager.
26. Lambardár to keep a register of new cattle brought to village.
27. Recovery of money paid under award of the Court of Vakíls.
28. Recovery of fines, &c., payable under this chapter.
29. Indian Penal Code to apply to certain offences.
30. Police may apprehend members of armed band.
31. Power to invest Istimrárdár, &c., with powers of Police officer.

CHAPTER IV.

MISCELLANEOUS.

32. Claims under contracts of dower.
33. Amount of interest to be decreed.
34. Slaughter of kine and sale of beef.
35. Sale of flesh, shooting, &c., within limits of any religious place.
36. Manufacture of salt.
37. Confiscation of salt manufactured without license.
38. Recovery of revenue other than land-revenue.
39. Taxation in cantonments.
40. Additional power to make rules.

SECTIONS.

41. Penalty for breach of rules.
42. Rules how to be sanctioned and published Force of rules.

FIRST SCHEDULE.—ACTS REPEALED.

SECOND SCHEDULE.—REGULATIONS IN FORCE.

A Regulation to declare and amend the Law in force in Ajmer and Mairwára.

Preamble.

WHEREAS it is expedient to declare and amend certain portions of the law in force in Ajmer and Mairwára; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY AND GENERAL.

Short title.

1. This Regulation may be called "The Ajmer Laws Regulation, 1877:"

Local extent.

It extends to the territories now under the administration of the Chief Commissioner of Ajmer, and to which the provisions of the thirty-third of Victoria, cap. 3, section one, have been applied;

Commencement.

And it shall come into operation on such date as the said Chief Commissioner, with the previous sanction of the Governor General in Council, may, by a notification in the *Gazette of India*, direct.

Repeal of enactments.

2. On and from such date the following shall be repealed, that is to say:—

(*a*) all Bengal Regulations except the Regulations referred to in section three of this Regulation;

(*b*) all Acts of the Governor General in Council which do not expressly, or by necessary implication, extend to the said territories or any part thereof, and may not prior to the said date, and in exercise of a power conferred by an Act of the Governor General in Council, have been extended thereto or declared to be in force therein;

(*c*) all rules, regulations and enactments, not being Statutes, Bengal Regulations, Acts of the Governor General in Council, Regulations enacted under the thirty-third of Victoria, cap. 3, section one, or rules or regulations made in exercise of a power conferred by any Statute or by any such Regulation or Act;

(*d*) the enactments specified in the first schedule hereto annexed to the extent mentioned in the third column thereof.

Saving.

But nothing contained in this section shall affect anything done, or any offence committed, or any fines or penalty incurred, or any proceedings commenced, before the said date.

Regulations to be deemed to be in force.

3. The Regulations specified in the second schedule hereto annexed shall be deemed to be in force throughout the said territories to the extent mentioned in the third column of the said schedule.

But the powers and functions incident to the operation of the said Regulations, so far as such powers

and functions are referred to in the fourth column of the said schedule, shall be exercised and discharged by the authority mentioned in that column.

Rules of decision in cases of certain classes.

4. In questions regarding succession, special property of females, betrothal, marriage, dower, adoption, guardianship, minority, bastardy, family relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be the Muhammadan law in cases where the parties are Muhammadans, and the Hindú law in cases where the parties are Hindús, except in so far as such law has been by legislative enactment altered or abolished, or is opposed to the provisions of this Regulation:

Provided that, when among any class or body of persons or among the members of any family any custom prevails which is inconsistent with the law applicable between such persons under this section, and which, if not inconsistent with such law, would have been given effect to as legally binding, such custom shall, notwithstanding anything herein contained, be given effect to.

Rule in cases not expressly provided for.

5. In cases not provided for by section four of this Regulation, or by any other law for the time being in force, the Courts shall act according to justice, equity and good conscience.

CHAPTER II.

PRE-EMPTION.

Right of pre-emption.

6. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immoveable property in preference to all other persons.

Presumption as to its existence.

7. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

(*a*) to exist in all village-communities, however constituted, and

(*b*) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights affecting such lands.

Its existence in towns to be proved.

8. The right of pre-emption shall not be presumed to exist in any town or any sub-division thereof, but may be shown to exist therein, or in any sub-division thereof, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

Devolution of right when property to be sold or foreclosed is a proprietary tenure.

9. If the property to be sold or foreclosed is a proprietary tenure, or a share of such a tenure, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,

1*st*, to co-sharers of such tenure, in order of their relationship to the vendor or mortgagor;

2*ndly*, to co-sharers of the whole mahál in the same order; and

3*rdly*, to any member of the village-community.

Where two or more persons are equally entitled to such right, the person to exercise the same shall be determined by lot.

Notice to pre-emptors.

10. When any person proposes to sell any property or when he foreclosures a mortgage upon any property in respect of which any persons have a right of pre-emption, he shall give notice to the persons concerned of the price at which he is willing to sell such property, or of the amount due in respect of such mortgage, as the case may be.

Such notice shall be given through the Court or some one of the Courts (where there is more than one such Court) in which, under the law for the time being in force, a suit to recover possession of the property might be instituted, and shall be deemed sufficiently given if it be stuck up on the *chaupál* or other public place of the village or town in which the property is situate.

Loss of right of pre-emption.

11. Any person having a right of pre-emption in respect of any property proposed to be sold, shall lose such right, unless within three months from the date of such notice he or his agent pays or tenders the price aforesaid to the person so proposing to sell.

Right of pre-emptor on foreclosure.

12. When the right of pre-emption arises in respect of the foreclosure of a mortgage, any person entitled to such right may, at any time within three months after the giving of the notice required by section ten, pay or tender to the mortgagee or his successor in title the amount specified in such notice, and shall thereupon acquire a right to purchase the property.

On completion of the purchase the person exercising the right of pre-emption shall be bound to pay to the mortgagee or his successor in title the amount specified in such notice, together with interest on the principal sum secured by the mortgage, at the rate specified by the instrument of mortgage, for any time which has elapsed since the date of the notice, and any additional costs which may have been properly incurred by the mortgagee or his successor in title.

Suit to enforce right of pre-emption.

13. Any person entitled to a right of pre-emption may bring a suit to enforce such right on any of the following grounds (namely)—

(*a*) that no due notice was given as required by section ten of this Regulation;

(*b*) that tender was made under section eleven or section twelve of this Regulation and refused;

(*c*) in the case of a sale, that the price stated in the notice was not fixed in good faith;

(*d*) in the case of a mortgage, that the amount claimed by the mortgagee was not really due on the footing of the mortgage and was not claimed in good faith, and that it exceeds the fair market value of the property mortgaged.

If, in the case of a sale, the Court finds that the price was not fixed in good faith, the Court shall fix such price as appears to it to be the fair market-value of the property sold.

If, in the case of a mortgage, the Court finds that the amount claimed by the mortgagee was not really due on the footing of the mortgage, and that it was not claimed in good faith, and that it exceeds the fair market-value of the property mortgaged, the amount to be paid to the mortgagee shall not exceed what the Court finds to be such market-value.

14. If the Court find for the plaintiff, the decree shall specify a day on or before which the purchase-money or the amount to be paid to the mortgagee shall be paid.

Decree to fix time for payment.

15. If such purchase-money or amount is not paid into the Court before it rises on that day, the decree shall become void, and the plaintiff shall, so far only as relates to such sale or mortgage, lose his right of pre-emption over the property to which the decree relates.

Effect of non-payment of purchase-money.

CHAPTER III.

CRIMINAL LAW AND POLICE.

16. When an offence has been, or may reasonably be supposed to have been, committed, whether within or beyond British territory, and whether by British subjects or others, and the tracks of the persons who may reasonably be supposed to have committed such offence, or of any animal or property reasonably supposed to be connected with such offence, are followed to a spot within the immediate vicinity of any village, the residents of such village shall render every assistance in carrying on such tracks.

Villagers to aid in tracking.

17. The trackers of the village or locality where the offence was committed and the sufferers from the same shall continue with the trail, until the tracks have been ackowledged by some village through the lands of which they pass.

Duty of complainant and his trackers,

18. The trackers of each village within the lands of which the tracks are found, shall accompany the trail until the tracks have been acknowledged by some village further on in which the said tracks are found.

of other trackers.

19. When the tracks cease to be discernible, the trackers then in charge shall proceed at once to the nearest police-station, and make a report of the case.

Procedure when tracks are lost.

20. If the inhabitants of any village fail to give forthwith the assistance required by section sixteen of this Regulation, or if they do not afford full opportunity for search in their houses for the offenders or property, or if it appears that they or any of them were conniving at the offence or at the escape of the offenders or at the removal or concealment of the property, and the offenders or the property cannot be traced beyond such village, the Magistrate of the District may inflict a fine upon such village not exceeding five hundred rupees, except in the case of property exceeding five hundred rupees in amount or value being stolen, when the fine may be of any amount not exceeding the value of such property.

Power to fine villager for breach of track-law.

21. An appeal shall lie to the Commissioner against every order imposing a fine under section twenty of this Regulation.

Appeal from order under section 20.

22. The Magistrate of the District may direct that the fine imposed under section twenty of this Regulation, or any portion of such fine, be awarded to any person injured by the offence in compensation for such injury.

Award of compensation for injury.

Where stolen property is recovered through the agency of a tracker, such property shall not be restored to the owner till he has paid to the tracker such reward, not exceeding one-quarter of the value of the property recovered, as the Magistrate of the District may direct.

Reward to tracker.

23. Landholders and farmers are responsible for maintaining the peace and for apprehending all disturbers of it in their respective estates and farms,

Responsibility of landholders and farmers.

and they shall do all in their power to prevent the commission within their respective estates and farms, of dacoity, robbery, murder, housebreaking, theft and other such offences and on the occurrence within such estates and farms of any such offence shall do their utmost to apprehend the offenders, and shall pursue them if they have fled.

24. Inhabitants of villages through or near which the pursuit may lie shall join in the pursuit, and afford all possible assistance towards the apprehension of the offender and the recovery of the stolen property (if any).

Villagers to aid in apprehending offenders.

25. The inhabitants of a village shall not as a general rule be bound to make good to any person the loss sustained by him by robbery, dacoity or theft committed within the limits of such village; but if the inhabitants of such village be found to have neglected any of the rules laid down in section twenty-three of this Regulation, they shall be liable collectively to pay to such person such sum, not exceeding the amount of such loss, as the Magistrate of the District may fix with reference to the circumstances of the case, the degree of negligence, and the capabilities of such inhabitants to pay.

Liabilities of villager.

26. The lambardár of each village or, where there are several lambardárs, such one of them as the Magistrate of the District may direct, shall keep a register in which he shall enter a description of all new cattle brought to the village, in such form as the Chief Commissioner may by rule prescribe.

Lambardár to keep a register of new cattle brought to village.

Every person bringing new cattle to the village shall within twenty-four hours of their arrival there, unless prevented by some circumstance beyond his control, take them before the said lambardár for registration.

27. When an award is made by the Rájputána Court of Vakíls against the British Government on account of fine, blood-money or compensation, or otherwise, the Magistrate of the District may, with the previous sanction of the Commissioner where the amount of the award does not exceed one thousand rupees, and with the previous sanction of the Chief Commissioner where it exceeds that sum, recover the said amount or any part thereof from any person convicted, whether by the said Court or by a Criminal Court in British India, of the offence on account of which such award was made, or from any village or person liable to fine or to the payment of compensation for such offence under section twenty or section twenty-five of this Regulation.

Recovery of money paid under award of the Court of Vakíls.

28. All sums payable under this chapter may be recovered by the Magistrate of the District in the manner prescribed for the realization of fines by the Criminal Procedure Code.

Recovery of fines, &c., payable under this chapter.

29. The provisions of the Indian Penal Code and the Acts amending it shall apply to every offence committed before the first day of January 1862, in any part of the territory to which this Regulation extends, and which at

Indian Penal Code to apply to certain offences.

the time such offence was committed was part of British India.

Police may apprehend members of armed band.

30. The Police may apprehend and keep in custody, pending orders from the Chief Commissioner, any person who, there may be reason to believe, belongs to a band of armed men united together for the purpose of committing an offence, whether such offence is to be committed in British territory or elsewhere.

Power to invest Istimrárdár, &c., with powers of Police officer.

31. The Chief Commissioner may invest any Istimrárdár or other person with any or all the powers which may be exercised by a Police officer under any Act for the time being in force in the territories to which this Regulation extends, and may prescribe the limits within which such powers may be exercised.

CHAPTER IV.

MISCELLANEOUS.

Claims under contracts of dower.

32. When any claim is made under a contract of dower entered into by a Muhammadan husband, whether such claim is made during his life-time or after his death, and whether it is a claim made by a plaintiff, or a claim by way of set-off or lien made by a defendant, the Court shall allow such amount only as appears to be reasonable with reference to the means of such husband, anything to the contrary in such contract notwithstanding.

Amount of interest to be decreed.

33. The amount of interest which may be decreed in any suit instituted in any Civil Court for the period prior to the date of the suit, shall not exceed the amount of the principal sum of money received by the defendant from the plaintiff or the persons whom the plaintiff represents.

Slaughter of kine and sale of beef.

34. The Chief Commissioner may from time to time make rules regulating and restricting the slaughter of animals and the sale of beef or other meat.

In case of emergency the Magistrate of the District, subject to the control of the Commissioner, may issue orders of a similar nature, to remain in force for any period he may fix not exceeding one month.

Sale of flesh, shooting, &c., within limits of any religious place.

35. Where the sale of flesh or shooting or killing animals is at the time this Regulation comes into force prohibited within the limits of any religious place, by order of the Magistrate of the District with the sanction of the Commissioner, such prohibition shall continue unless or until otherwise ordered by the Chief Commissioner.

Manufacture of salt.

36. No person shall manufacture salt without taking out a license from the Magistrate of the District, and paying such fee as the Chief Commissioner may by rule prescribe.

Any person who manufactures salt without a license or in contravention of any condition contained in his license, or knowingly permits salt so to be manufactured on his land, shall be liable for the first offence to a fine which may extend to fifty rupees, and for each subsequent offence to rigorous or simple imprisonment for a term which may extend to three months or to a fine which may extend to five hundred rupees, or to both.

The Chief Commissioner may, with the previous sanction of the Governor General in Council, grant exemptions from the provisions of this section, and revoke any exemption so granted.

Subject to the control of the Chief Commissioner and of the Governor General in Council, the Commissioner may suspend, for any period he thinks fit, the operation of any such exemption.

Confiscation of salt manufactured without license.

37. All salt manufactured in contravention of the provisions of section thirty-six, and all articles used in its manufacture, may be confiscated by the Magistrate of the District, subject to an appeal to the Commissioner.

Recovery of revenue other than land-revenue.

38. The Chief Commissioner may, with the previous sanction of the Governor General in Council, invest any officer by name or office with all or any of the powers conferred by the Ajmer Land and Revenue Regulation, 1877, for the recovery of land-revenue, or for the recovery of any other revenue due to the Government.

Taxation in cantonments.

39. The Chief Commissioner may from time to time, with the previous sanction of the Governor General in Council, make rules—

(*a*) for the imposition on grain and other raw produce and on sugar imported into any cantonment and sold therein, of a tax not exceeding five per cent. *ad valorem*;

(*b*) for regulating the import and sale of such produce with a view to the better realization of such tax.

The proceeds of such tax shall be applied for the benefit of the cantonment in such manner as the Chief Commissioner may from time to time direct.

Additional power to make rules.

40. In addition to the other matters for which the Chief Commissioner is empowered to make rules by this Regulation, he may from time to time make rules as to the following, that is to say—

(*a*) the maintenance of watch and ward, and the establishment of a proper system of conservancy and sanitation, at fairs and other large public assemblies;

(*b*) the imposition of taxes for the purposes mentioned in clause (*a*) of this section on persons holding or joining any of the assemblies therein referred to;

(*c*) the custody of judicial records, civil and criminal, and the destruction from time to time of such of the said records as it may be deemed unnecessary to keep;

(*d*) the appointment, duties, punishment, suspension and dismissal of all ministerial officers.

Penalty for breach of rules.

41. The Chief Commissioner may, in making any rule under this Regulation, attach to the breach of it, in addition to any other consequences that would ensue from such breach, a punishment, on conviction before a Magistrate, not exceeding rigorous or simple imprisonment for a month, or a fine of two hundred rupees, or both.

Rules how to be sanctioned and published.

42. No rule made by the Chief Commissioner under this Regulation shall take effect until it has been sanctioned by the Governor General in Council, and published in the *Gazette of India*.

Force of rules.

All such rules when so sanctioned and published shall, in so far as they are consistent with this Regulation, have the force of law.

FIRST SCHEDULE.

(*See section 2, clause (d)*).

Number and year of enactment.	Title or abbreviated title.	Extent of repeal.
Act I of 1847 ...	An Act for the establishment and maintenance of boundary-marks in the North-Western Provinces.	So much as has not been repealed.
Act XIX of 1863 ...	Partition of estates	So much as has not been repealed

SECOND SCHEDULE.

(*See section 3*).

Number and year of Regulation.	Subject.	Extent of operation.	Powers or duties how to be exercised or performed.
1.	2.	3.	4.
I of 1798 ...	The prevention of fraud and injustice in conditional sales of land under deeds of Bai-bil-wafá or other deeds of the same nature.	The whole.	
V of 1799 ...	Estates of Intestates.	Sections IV, V and VI ...	The functions of the Court of Sadr Díwání Adálat shall be discharged by the Chief Commissioner.
X of 1804 ...	Punishment of State offences by Courts-martial.	So much as has not been repealed.	
XI of 1806 ...	Passage of troops	Sections II to VI and section VIII, with the exception of such part as authorizes Collectors and their Native officers, or Magistrates and their Police officers, to give their official aid in procuring coolies for the purpose of facilitating the march of troops or the progress of travellers, and with the exception in section VIII of the words and figures "under the rules prescribed by Regulation V of 1804."	The powers of the "Governor General in Council" and of the "Board of Revenue" shall be exercised by the Chief Commissioner.
XVII of 1806 ..	Redemption and foreclosure of mortgages and conditional sales of land under deed of Bai-bil-wafá.	Sections VII and VIII.	
XIX of 1810 ...	Endowments, public buildings and nazul property.	So much as is not repealed by Act No. XX of 1863.	The functions of the Board of Revenue shall be discharged by the Chief Commissioner.

SECOND SCHEDULE—(*concluded*).

Number and year of Regulation.	Subject.	Extent of operation.	Powers or duties how to be exercised or performed.
1	2	3	4
XX of 1810 ...	Camp-followers and Bázárs.	So much as has not been repealed, except sections I to III, VI, XX, and in section VII the words "as described in the plans."	
XI of 1812 ...	Foreign Immigrants.	So much as has not been repealed.	The powers of the "Nizámat Adálat" shall be exercised by the Chief Commissioner.
V of 1817 ...	Hidden Treasure.	The whole including sections III and IV with the exception of— (*a*) the first portion of section V down to and including the words "to such treasure;" (*b*) the following words in section VIII, that is to say, "on the application of the vakeel of Government, under instructions from the Board of Revenue or the Board of Commissioners in the Western Provinces, or the Commissioner in Behar and Benares."	The functions of the Sadr Díwání Adálat shall be discharged by the Chief Commissioner.
III of 1818 ..	State Prisoners ...	So much as has not been repealed.	
VI of 1819 ...	Ferries ...	So much as has not been repealed with the exception of, in section VII, the words and figures "in no case exceeding, without an indispensable necessity, the rates which prevailed previous to the enactment of Regulation XIX of 1816;" and in section X the words and figures from and including "in the manner" down to the end of the section.	
VI of 1825 ...	Supply of troops on the march.	The whole	The powers of the "Board of Revenue" shall be exercised by the Chief Commissioner.
XX of 1825 ...	Jurisdiction of Courts-martial.	Sections I and II.	
V of 1827 ...	Administration of landed property.	So much as has not been repealed, except the words and figures "and clauses five and six, section XVI, Regulation III, 1803."	The powers of the "Board of Revenue" shall be exercised by the Chief Commissioner.

A. PHILLIPS,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Simla, the 1st November 1877.

No. 2032.—In supersession of Home Department Notification No. 3274, dated the 6th July 1871, the following new Warrant of Precedence for India which has been approved by Her Majesty the Queen, Empress of India, and which has received Her Royal Sign Manual, as also the graded list of civil offices not reserved for Members of the Covenanted Civil Service, supplementary to the Warrant of Precedence, which has been prepared under the orders of the Governor General in Council, are published for general information :—

1. Warrant of Precedence approved by the Queen, Empress of India.

VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, Empress of India,—

To all to whom these presents shall come greeting :

Whereas it hath been represented unto Us that it is advisable that the rank and precedence of persons holding appointments in the East Indies, as regulated by Our Royal Warrant, dated the 6th day of May 1871, should be altered in manner hereinafter mentioned, We do therefore hereby declare that it is Our Will and Pleasure, notwithstanding anything in Our said Warrant contained, that the following Table be henceforth observed with respect to the rank and precedence of the persons hereinafter named, *viz.* :—

1. Governor General and Viceroy of India.
2. Governors of Madras and Bombay.
3. President of the Council of the Governor General.
4. Lieutenant-Governor of Bengal, the North-Western Provinces, or the Punjab, when in his own territories.
5. Commander-in-Chief in India.
6. Lieutenant-Governors of Bengal, the North-Western Provinces, and the Punjab.
7. Chief Justice of Bengal.
8. Bishop of Calcutta, Metropolitan of India.
9. Ordinary Members of the Council of the Governor General.
10. Commanders-in-Chief in Madras and Bombay.
11. Commander-in-Chief of Her Majesty's Naval Forces in India, unless senior in relative rank to the Commander-in-Chief of Madras and Bombay, in which case he will take the precedence.
12. Chief Justices of Madras, Bombay, and the North-Western Provinces.
13. Bishops of Madras and Bombay.
14. Ordinary Members of Council in Madras and Bombay.
15. Chief Commissioners and Resident at Hyderabad, and Agents to the Governor General in Rajputana, Central India, and Baroda.
16. Puisne Judges of the High Courts of Calcutta, Madras, Bombay, and the North-Western Provinces.
17. Military Officers above the rank of Major-General.
18. Additional Members of the Council of the Governor General, when assembled to make Laws, &c.
19. Secretaries to the Government of India.
20. Commissioner in Sind.
21. Judges of the Chief Court, Punjab.
22. Additional Members of the Councils of the Governors of Madras and Bombay, when assembled to make Laws, &c.
23. Chief Secretaries to the Governments of Madras and Bombay.
24. Members of the Legislative Council of the Lieutenant-Governor of Bengal.
25. Vice-Chancellors of Indian Universities.

FIRST CLASS.

26. Civilians of 31 years' standing and Major-Generals.
27. Advocate-General, Calcutta.
28. Advocates-General, Madras and Bombay.
29. Members of the Boards of Revenue, Madras, Bengal, and the North-Western Provinces, and Commissioners of Revenue and Customs, Bombay.
30. Financial Commissioner, Punjab.
31. Judicial Commissioners, and the Recorder of Rangoon.
32. Comptroller-General of Accounts in India.
33. Commissioners of Divisions within their own Divisions, and Residents, Political Agents, and Superintendents on pay of Rs. 2,000 per mensem or more (not being Collectors or Deputy Commissioners of British Districts) within their own charges.
34. Civil and Military Secretaries to Governments, Madras and Bombay, and Civil Secretaries to Governments, Bengal, North-Western Provinces, and Punjab.
35. Surveyor-General of India, and Directors-General of the Post Office, and of Telegraphs.
36. Chief Engineers, 1st Class.
37. Archdeacons of Calcutta, Madras and Bombay.
38. Brigadiers-General.

SECOND CLASS.

39. Civilians of 23 years' standing and Colonels.
40. Commissioners of Divisions and Commissioner of Police, Calcutta.
41. Private Secretary to the Viceroy.
42. Residents, Political Agents, and Superintendents on pay of Rs. 2,000 per mensem or more (not being Collectors or Deputy Commissioners of British Districts.)
43. Superintendent, Great Trigonometrical Survey.
44. Commissioner of Inland Customs.
45. Sanitary Commissioner with the Government of India.
46. Superintendent of the Geological Survey.
47. Inspector-General of Forests in India.
48. Standing Counsel to the Government of India.
49. Military Accountant-General.
50. Directors of Public Instruction under Local Governments.
51. Accountants-General for Local Governments.
52. Inspectors-General of Police under Local Governments.
53. Director of Revenue Settlement, and Superintendent of Revenue Survey, Madras; Survey and Settlement Commissioners, Bombay; Commissioner of Settlements, Punjab.

54. Remembrancers of Legal Affairs and Government Advocates in the North-Western Provinces, the Punjab, and British Burma.

55. Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta and Lahore, and Chief Engineers, Second and Third Classes, under Local Governments.

56. District and Sessions Judges, Collectors and Magistrates of Districts, Deputy Commissioners of Districts, Deputy Superintendent of Port Blair, and the Chief Officer of each Presidency Municipality, within their respective charges.

57. Officers in the First Class, graded list of civil offices not reserved for members of the Covenanted Civil Service.

THIRD CLASS.

58. Civilians of 18 years' standing and Lieutenant-Colonels.

59. Political Agents and Superintendents on pay of Rs. 1,000 per mensem, but less than Rs. 2,000 (not being Collectors or Deputy Commissioners of British Districts) within their own charges.

60. Military Secretary to the Government Punjab, and Civil Secretaries to Local Administrations.

61. Private Secretaries to Governors.

62. Directors of Public Instruction under Local Administrations.

63. Administrators-General, Calcutta, Madras, and Bombay.

64. Inspectors-General of Jails and of Registration, Sanitary Commissioners, Inspectors and Conservators of Forests under Local Governments, and Post-Masters-General.

65. Accountants-General for Local Administrations.

66. Consulting Engineer to the Government of India for Guaranteed Railways, Lucknow, and Chief and Superintending Engineers when Secretaries to Local Administrations, or to Agents to the Governor General.

67. Inspectors-General of Police under Local Administrations.

68. Senior Chaplains.

69. Superintendent of Marine, Bombay.

70. Master Attendants.

71. Sheriffs within their own charges.

72. Officers in the Second Class, graded list of civil offices not reserved for members of the Covenanted Civil Service.

FOURTH CLASS.

73. Civilians of 12 years' standing and Majors.

74. Political Agents and Superintendents on pay less than Rs. 1,000 per mensem, within their own charges.

75. Government Solicitors.

76. Inspectors-General of Jails and of Registration, Sanitary Commissioners, and Conservators of Forests under Local Administrations.

77. Officers in the Third Class, graded list of civil offices not reserved for members of the Covenanted Civil Service.

Officers in the above table will take precedence in order of the numbers of the entries. Those included in one number will take precedence *inter se* according to the date of entry into that number.

When an officer holds more than one position in the table, he will be entitled to the highest position accorded to him.

Officers who are temporarily officiating in any number in the table will rank in that number below permanent incumbents.

All officers not mentioned in the above table, whose rank is regulated by comparison with rank in the army, to have the same rank with reference to civil servants as is enjoyed by Military Officers of equal grades.

All other persons who may not be mentioned in this table to take rank according to general usage, which is to be explained and determined by the Governor General in Council in case any question shall arise.

Nothing in the foregoing Rules to disturb the existing practice relating to precedence at Native Courts, or on occasions of intercourse with Natives, and the Governor General in Council to be empowered to make rules for such occasions in case any dispute shall arise.

All ladies to take place according to the rank herein assigned to their respective husbands, with the exception of wives of Peers, and of ladies having precedence in England independently of their husbands, and who are not in rank below the daughters of barons, such ladies to take place according to their several ranks, with reference to such precedence in England, immediately after the wives of Members of Council at the Presidencies in India.

Given at Our Court at Balmoral, this eighteenth day of October, in the year of our Lord One thousand eight hundred and seventy-six, and in the Fortieth Year of Our Reign.

By Her Majesty's Command.

(Signed) SALISBURY.

2. Supplementary graded list of civil offices not reserved for Members of the Covenanted Civil Service prepared under the orders of the Governor General in Council.

FIRST CLASS—(Number 57 of the Warrant).

Deputy Comptroller General.
Deputy Secretaries to the Government of India.
Deputy Surveyors General and Superintendents of Revenue Survey.
Directors of State Railways.
Inspector of Local Offices of Account.

SECOND CLASS—(Number 72 of the Warrant).

Chairman of the Port Trust, Calcutta.
Chairman of the Town Council, Bombay.
Commissioners of Police, Madras and Bombay.
Deputy Accountants General to Local Governments.
Deputy Commissioners of Districts and of Settlements.
Deputy Director General of the Post Office.
Deputy Director General of Telegraphs.
Deputy Inspectors General of Police.
Deputy Superintendents of Revenue, Topographical and Trigonometrical Surveys, 1st grade.
Deputy Superintendent of Port Blair.
Directors of Traffic and Construction, Telegraph Department.
Educational Department Officers, 1st grade.
Examiners of Accounts, Public Works Department, 1st class and 2nd class, 1st grade.
First Judges of Presidency Courts of Small Causes
Geological Survey Officers, 1st grade.
Government Astronomer, Madras.
Superintendent of Royal Botanical Gardens, Calcutta.

Superintendent of Marine Survey.
Superintendent of Inam Settlements, Mysore.
Superintendents of Revenue Survey and Assessment, Bombay and Mysore.
Superintending Engineers, Public Works Department.
Under Secretaries to the Government of India.

THIRD CLASS—(Number 77 of the Warrant).

Assistant Secretaries to the Government of India.
Deputy Commissioner, Inland Customs.
Deputy Commissioner of Police, Calcutta.
Deputy Directors of Revenue Settlements, and of Revenue Surveys, Madras.
Deputy Superintendents of Revenue, Topographical and Trigonometrical Surveys, 2nd grade.
Educational Department Officers, 2nd grade.
Examiners of Accounts, Public Works Department, 2nd class, 2nd grade.
Executive Engineers, Public Works Department, 1st grade.
Geological Survey Officers, 2nd grade.
Inspector-in-Chief, Cotton Frauds, Bombay.
Junior Judge of Presidency Courts of Small Causes.
Presidency Magistrates.
Registrars to the High Courts and to the Chief Court, Punjab.
Settlement Officer, Sind.
Superintendent of the Indian Museum.
Superintendents of Stamps and Stationery.
Superintendents, Telegraph Department, 1st and 2nd grades.

MEDICAL.

The 31st October 1877.

No. 602.—The services of Surgeon A. Tomes are replaced at the disposal of the Military Department with effect from the 1st November.

JUDICIAL.

The 30th October 1877.

No. 1634.—In modification of Foreign Department Notification No. 212, dated the 24th October 1873, the Governor General in Council is pleased to direct that the provisions of Act XV of 1877 (the Indian Limitation Act) shall, on and from the first day of January 1878, be in force throughout the Hyderabad Assigned Districts subject to the following modifications:—

For the words "1st day of October 1877" shall be read "1st day of January 1878;" for the words "High Court" shall be read "Court of the Resident at Hyderabad," and for the words "British India" shall be read "the Hyderabad Assigned Districts."

No. 1635.—In modification of Foreign Department Notification No. 213J., dated the 24th October 1873, the Governor General in Council is pleased to direct that the provisions of Act XV of 1877 (the Indian Limitation Act) shall, on and from the first day of January 1878, be in force in the Cantonment of Secunderabad subject to the following modifications:—

For the words "1st day of October 1877" shall be read "1st day of January 1878;" for the words "High Court" shall be read "Court of the Resident at Hyderabad," and for the words "British India" shall be read "the Cantonment of Secunderabad."

ECCLESIASTICAL.

The 29th October 1877.

No. 341.—The services of the Reverend W. Brock, M.A., are placed at the disposal of the Government of Bengal with effect from the 15th instant.

PATENTS.

The 31st October 1877.

No. 98.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay and the North-Western Provinces. A copy of every specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, to public inspection upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 27 of 1877.—Mr. G. Barker, of Birmingham, England, Engineer, for "improvements in fire grates, fire stoves, and fire bars."

No. 36 of 1877.—Mr. L. Deveria and Mr. C. R. Augier, contractors, of Bulandshuhur, in the North-Western Provinces of India, for "brick-burning."

No. 63 of 1877.—Mr. H. Bell, of Agra, in the North-Western Provinces of India, a member of the Institution of Civil Engineers, for a "ticket or card-lock for securing railway wagons or for other purposes."

No. 69 of 1877.—Mr. W. A. Gibbs, of Gillwell Park, Sewardstone, near Woodford, in the County of Essex, in the Kingdom of England, for "improvements in apparatus for drying the leaves of tea, sumach, and other plants."

No. 78 of 1877.—Mr. J. Bowing, of No. 2 St. Michael's House, St. Michael's Alley, Cornhill, in the City of London, England, manufacturing chemist, for "improvements in filter presses."

No. 80 of 1877.—Mr. S. N. Drake, of New Orleans, Louisiana, United States of America, for "improvements in metal ties or bands, and in apparatus to be used in connection therewith for binding and securing bales or bundles."

ARTHUR HOWELL,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—SURVEYS.

Simla, the 1st November 1877.

No. 659.—Mr. P. J. Falle, Assistant Superintendent of the 2nd grade in the Marine Survey Department, returned from the leave granted him in Notification No. 418, dated the 17th July last, on the 13th ultimo.

FIBRES AND SILK.

The 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of Rheea, Ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile the demand for rheea continues and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council therefore considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Bhömeria nivea*.

4. A smaller reward not exceeding ten thousand rupees will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties and the fibre prepared from them must moreover always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces, in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*—

(1)—That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2)—That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars :—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens, through this Department.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Simla, the 30th October 1877.

No. 3090G.—LEAVE.—Major C. K. M. Walter, Resident 3rd Class and Political Agent, Marwar, is granted subsidiary leave for 30 days from date of departure, preparatory to furlough.

The 31st October 1877.

No. 3099G.—The following Brigade Order, dated 25th September 1877, issued by the Commandant Central India Horse, is confirmed with effect from that date :—

2nd Regiment.

Captain M. G. Gerard, Officiating 3rd Squadron Commander, to officiate as 2nd Squadron Commander, *vice* Captain J. Colledge, on furlough.

Lieutenant E. D. H. Daly, Officiating 1st Squadron Officer, to officiate as 3rd Squadron Commander in addition to his other duties, *vice* Captain Gerard.

C. U. AITCHISON,
Secy. to the Govt. of India.

STAR OF INDIA.

NOTIFICATION.

Simla, the 2nd November 1877.

No. 21.—Under the provisions of Section XXI of the Statutes, His Excellency the Grand Master is pleased to re-appoint Mr. C. U. Aitchison, C.S.I., L.L.D., to be Secretary of the Most Exalted Order of the Star of India.

By Command of His Excellency the Grand Master.

C. U. AITCHISON,
Secretary to the Most Exalted Order of the Star of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Simla, the 31st October 1877.

No. 4152.—Mr. L. C. Probyn, B.C.S., resumed charge of the offices of Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Madras, from Mr. W. Donald, before noon, on the 20th October 1877.

The 2nd November 1877.

No. 4310.—*Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their branches on the last day of the month of September 1877, with the corresponding figures on the same date in 1876 and 1875 :—*

	1875.	1876.	1877.
	Rs.	Rs.	Rs.
Govt. of India	2,52,12,393	3,50,18,287	1,54,28,755
Bengal ...	2,19,15,187	1,16,81,331	1,27,90,562
Assam ...	33,47,601	26,16,637	19,86,728
British Burmah	46,62,932	39,66,881	37,79,886
N.-W. Provinces	1,73,71,553	1,89,06,162	1,26,89,655
Oudh ...	53,24,779	46,76,643	38,47,817
Punjab ...	1,22,58,385	1,15,45,175	1,03,57,321
Bombay ...	1,73,78,02[illegible]	2,09,25,104	2,08,14,454
Central Provs.	40,59,74[illegible]	38,40,36[illegible]	42,06,964
Madras ...	2,28,30,774	1,45,21,24[illegible]	1,66,37,097
TOTAL ...	13,43,61,370	12,76,97,830	10,25,39,239

EXPENDITURE—MEDICAL.

The 31st October 1877.

No. 4177.—The following Resolution is published in the *Gazette of India* for general information :—

Read again—

Pay and Allowances Proceedings, July 1877, Nos. 10 to 31.

Read the following letters :—

From the Government of Bengal, to the Government of India in the Home Department, No. 731T., dated 21st June, asking permission to appoint an Uncovenanted Medical Officer to be Civil Surgeon of Burdwan, one of the civil stations reserved for the Covenanted Medical Service.

From the Government of India in the Home Department, to the Government of Bengal, No. 451, dated 14th August 1877, refusing to sanction this appointment.

RESOLUTION.—By Resolutions No. 2185, dated 14th August 1876, and No. 3816, dated 31st October 1876, the principle was affirmed that, except for special reasons, and with the previous sanction of the Government of India, no one but a Commissioned Medical Officer should be appointed to any office reserved for the Covenanted Medical Services.

2. In applying for permission to make the appointment which has now been disallowed, the Government of Bengal pointed out that these orders of 1876 appear to conflict with certain earlier orders favoring as economical, the extended employment of Uncovenanted Medical Officers.

3. The Governor General in Council considers that there is no real conflict between the orders thus contrasted; but, to prevent future misunderstanding about a principle of much importance, His Excellency in Council deems it necessary to recite and declare afresh the policy of the Government as regards the public service in the Medical Department.

4. The Commissioned Medical Officers in the Military Department are all Members of organised Covenanted Services. The Government of India has authorised the appointment of Members of these Services to certain specified Civil Medical Charges and Appointments. These specified appointments are added to the List of Military Appointments for which provision is authorised, and the strength of the Commissioned Medical Services is regulated and maintained accordingly. Every addition to the List of Civil Medical Charges for which Covenanted Officers are authorised, involves an addition to the strength of one of the Commissioned Medical Services; and every reduction of that List involves a reduction of the strength of one of these Services.

5. The pay and pension of a Commissioned or Covenanted Medical Officer in Civil employ being higher than the pay and pension of an Uncovenanted Medical Officer, every addition to the List of Civil Medical Charges for which Commissioned Medical Officers are authorised, causes additional expense, and every reduction of this List produces a saving. Hence the orders to which the Government of Bengal has referred, favoring the extended employment of Uncovenanted, in place of Covenanted Medical Officers. The principle of these orders is still emphatically recognised: every curtailment of the List of Civil Medical Charges for which Commissioned Officers must be provided will be welcomed as conducive to economy, and no addition to this List will be allowed without the strongest evidence of necessity.

6. But, when once a Civil Medical Charge is enrolled in the List and provision is made for it by the necessary addition to the strength of one of the Commissioned Medical Services, it is impossible, except for very special reasons, to allow the appointment thereto of any one but a Commissioned Medical Officer. The appointment of an Uncovenanted Officer to an office for which provision is made in the recruitment of one of the Commissioned Medical Services would be obviously unjust to the officers of this Service, and tend to produce organic inconveniences such as the Government is now finding

it so difficult, and so costly, to remedy in the Covenanted Civil Service. It is an indispensable condition of the formation of every body of officers organised under covenant or commission, to fill certain offices, that the monopoly of these offices be jealously and rigidly preserved to them. Any departure from this course involves (1) injustice to the officers, and, as a consequence, well-founded, and, therefore, mischievous discontent among them; (2) needless expense for the pay of officers provided for offices otherwise filled.

7. Hence the Resolutions of 1876 that, except under circumstances of special necessity and with the particular sanction of the Government of India, no one but a Covenanted Medical Officer may be appointed to any office in the List of Medical Charges for which Commissioned Officers are provided. The principle of these Resolutions makes it necessary to add that they must continue to operate in respect to an office removed from that List, so long as any officer who was admitted to the service before the office was so removed, remains practically eligible for the appointment.

8. It seems necessary even to go a step further. It being necessary, for the general purposes of the Administration, to maintain organised bodies of Commissioned Medical Officers, economy plainly requires that the utmost possible use be made of them, and that, so long as any of them is unemployed, no other Medical Officer be appointed to the public service. An Uncovenanted Medical Officer is less costly than a Commissioned Officer, only if his employment enables the Government to dispense with the employment of a Commissioned Officer. It is not, however, possible to regulate the recruitment of bodies like the Commissioned Medical Services so exactly that their number shall never be excessive. Moreover, the reserve of Commissioned Medical Officers maintained for military purposes is larger than is needed for actual military duties in times of peace.

9. An Uncovenanted Officer, therefore, should never be appointed to any Medical Charge, whether it be contained in the List of Charges for which Commissioned Officers are allowed or not, until it has been ascertained that no Commissioned Officer can be spared for the post. Although the pay of a Commissioned Officer be higher, it will be cheaper and better to employ such an officer if one can be spared, rather than to leave him to draw his military pay for doing duties for which his services are not absolutely required, and to pay an additional Uncovenanted Officer though on a lower scale. The Departmental Medical Authorities will decide, in each case, whether a Commissioned Officer can or cannot be spared. The Government of India does not wish to press for the employment of Commissioned Officers in any Civil Charges not included in the List of Charges for which Commissioned Officers are sanctioned and provided; but the Heads of the Medical Department should be guided in their proceedings by the principles herein recited.

10. Briefly the policy of the Government of India is as follows:—

(1.)—The Governor General in Council has no desire to increase the number of the Commissioned Medical Officers: on the contrary, so far as the exigencies of the public service will permit, His Excellency in Council would be glad, for economical reasons, to reduce the number of such officers.

(2.)—But His Excellency in Council must insist upon the Commissioned Medical Officers in the several Services at any time, being utilised to the utmost, and he expects the Heads of the Medical Department and the Local Governments to take all precautions not only that there be no avoidable encroachment by Uncovenanted Officers upon the appointments for which Commissioned Officers are sanctioned and provided, but that not a single Uncovenanted Medical Officer be appointed to any Civil Medical Charge, unless no Commissioned Medical Officer is available for the duty.

11. As to the office of Superintendent of a Central Jail to which the Government of Bengal refers, the Commissioned Medical Services are not now recruited with a view to the provision of Members of these Services for this office. There is, therefore, no conflict between the Resolution in the Home Department No. 819, dated 16th June 1869, and the principles affirmed in this Resolution, and no objection to the continued operation of that Resolution.

12. It appears that, when ascertaining the sanctioned strength of the Commissioned Medical Service, in order to determine the number of recruits

to be added to the service from time to time, the Military authorities reckon, among the sanctioned appointments, all those actually filled by Medical Officers at the time, whether specifically sanctioned or not. This practice should now cease; no office should be admitted to the list of offices for which Commissioned Medical Officers are to be provided, unless the appointment of a Commissioned Medical Officer thereto is compulsory within the meaning of this Resolution. Any Commissioned Medical Officer who can be spared, may be appointed to any office which he can legally fill; but provision should be made beforehand for the supply of only those offices for which Commissioned Medical Officers have been specifically allowed, and to which, without the previous sanction of the Governor General in Council, no one but a Commissioned Medical Officer may be appointed.

LEAVE, LEAVE ALLOWANCES, &c.

The 2nd November 1877.

No. 4311.—The Governor General in Council directs the publication of the following addendum to the Civil Leave Code of the Financial Department:—

CIVIL LEAVE CODE.

Section 36 (*b*) (page 136.)

Insert the following as an exception under this section:—

Exception.—The absentee allowance of a military officer on furlough out of India and drawn in England who elected the Military Furlough Rules of 1868 before the 1st July 1871 is paid at the rate of two shillings the Government Rupee.

MINT AND CURRENCY.

The 19th October 1877.

No. 3556.—The following Resolutions are published in the *Gazette of India* for general information:—

Read again—

Financial Notification No. 959, dated 31st May 1869, directing the receipt of copper coin in payment of Government dues, without limit of amount, and the free supply of such coin from the Government Treasuries and Sub-treasuries to all applicants for amounts of the value of not less than Five Rupees, at the rates prescribed by Sections 2 and 9 of Act XIII of 1862.

Financial Resolution, No. 3173, dated 20th November 1873, removing the limit of Five Rupees, fixed in the Notification of 31st May 1869, for the issue of copper coin from the Government Treasuries and Sub-treasuries.

Read also the undermentioned reports regarding the depreciation in the value of copper coin in the Madras Presidency and in Mysore:—

From Deputy Accountant General, Mysore, No. 2500, dated 7th August 1877.
From Accountant General, Madras, No. 5175, dated 10th August 1877.

RESOLUTION.—The Governor General in Council learns with regret that, notwithstanding the measures recited in the preamble, legal-tender copper coin has been circulating, this year, at a discount in Southern India. Whenever this occurs, injury is inflicted especially upon the poor who can least afford to bear it, and the Administration is discredited.

2. His Excellency in Council is, accordingly, now pleased to direct the free exchange of silver for legal-tender copper coin in parcels of the nominal value of not less than Two Rupees, at every Treasury, Sub-treasury, and Currency Office throughout British India and in Mysore and Berar, and also, in anticipation of the consent of the Directors, at the Presidency Banks and their Branches. Legal-tender copper coin received by the Banks under this Resolution will be subject to the operation of the Ninth Clause of the Agreements with the Banks; and the Comptroller General or Accountant General, as the case may be, will, under the Fifth Clause of those Agreements, pass bills for the cost of remitting elsewhere any surplus legal-tender copper coin which may accumulate in any Bank or Branch Bank.

3. Wherever large bodies of men are assembled on public works under construction for purposes of Famine Relief, or otherwise, the local authorities should make special arrangements to supply silver on the spot in exchange for the legal-tender copper coin which may be collected by the purveyors or foremen at such assemblages.

4. The object of these orders is to prevent legal-tender copper coin from circulating at a discount; it is believed that, if they are carefully obeyed, such a state of things can never occur.

5. If, nevertheless, legal-tender copper coin does, at any time, or anywhere, circulate at a discount, the circumstance should be immediately reported to the Local Government, and by the Local Government to the Government of India, with full explanation of the supposed causes of the phenomenon, and of the measures taken to remedy the evil.

6. Care must be taken not to receive, whether under these orders or otherwise, at any Treasury, Sub-treasury or Currency Office, any copper coin that is not a legal-tender under the Indian Coinage Act 1870.

PAY AND ALLOWANCES—TRAVELLING ALLOWANCES.

The 29th October 1877.

No. 3957.

Read—

Letter from Comptroller General, No. 2337, dated 27th July 1877.

RESOLUTION.—In continuation of Notification, No. 1680, dated 11th March 1874, and in supersession of Notification No. 2511, dated 6th August 1875, and all other orders on the subject, the Governor General in Council is pleased to sanction the following travelling allowances for ministerial and menial officers required to travel on duty by railway:—

For Officers whose service is superior under the Civil Pension Code.

If the officer's salary is not less than Rupees 50	Second-class fare.
Otherwise	Intermediate class fare, or, if there be no intermediate class accommodation in the train, third-class fare.

For Officers whose service is inferior under the Civil Pension Code.

All officers	Third-class fare.

2. If the journey involves the absence of the officer from his head-quarters or standing camp for a night, so as to make it necessary for him to carry with him servants and baggage, double the fare to which he would otherwise be entitled, may, at the discretion of his superior officer, be granted to him.

3. An officer entitled to second or intermediate class fare may, at his option, charge for the journey, in lieu thereof, at the daily rate admissible to him for ordinary journeys, but may not charge railway-fare for any day for which he receives daily travelling allowance.

4. An officer entitled only to third-class fare may draw his ordinary daily travelling allowance in addition thereto.

SEPARATE REVENUE—POST OFFICE.

The 2nd November 1877.

No. 4308.—1. On and after the 1st January 1878 registered letters and parcels may be insured for the actual value, as certified on them by the sender, for transmission by inland post.

2. The facility for insuring registered letters and parcels will be made available at almost all post offices; the only exceptions being a few vernacular offices. The Government will guarantee to the sender the safe transit of insured registered letters and parcels, and will give compensation to him, within the insured value, for any actual loss occurring in transit from any cause whatsoever, except in the cases described below.

The excepted cases are as follows:—

(1).—Misdelivery arising out of incorrectness or incompleteness of the address written by the sender.

(2).—Wrong declaration or fraud on the part of the sender or addressee.

(3).—When the receipt or acknowledgment has been signed by the addressee or his agent: it being understood that the addressee shall fully examine the outward appearance of the letter or parcel before signing the receipt or acknowledgment. By the term agent is meant not merely a person specially authorized by the addressee but any servant or other person connected with the addressee's household

or business establishment who is accustomed to sign the receipts for registered letters or parcels arriving to his address. Any person who wishes to restrict the delivery of insured articles arriving to his address may do so by communicating with the post office.

(4).—When the sender does not give intimation of loss within three months from the date of posting.

(5).—In cases of damage as distinguished from loss; it being understood that the sender is responsible for the proper packing of articles liable to damage so as to provide sufficient protection for them.

(6.)—When there is no visible damage to the envelope or other covering or seals: it being understood that the sender must so pack the letter or parcel that its contents cannot be touched without visible damage as aforesaid being caused.

3. The compensation will be payable one month after the date on which intimation of loss is given by the sender to the post office, except in cases in which the post master general or chief inspector of post offices may consider that the circumstances demand the withholding of payment pending enquiry.

4. An acknowledgment signed by the addressee will in ordinary course be transmitted to the sender: and in the event of the acknowledgment conveying the intimation of loss, or of the non-receipt of an acknowledgment within three months, he is expected to give intimation to the post office.

5. The sender shall on receiving compensation make over in writing to the Government the whole of his rights in the lost property, and shall give all information necessary to facilitate the search for it.

6. No letter or parcel may be insured for an amount greater or less than the actual value of its contents as certified thereon by the sender. Letters and parcels may be insured without limit as to value. The weight of an insured parcel may not exceed the usual limit of 2,000 tolas: and in respect of size also it will be subject to the ordinary conditions mentioned in the postal guide.

7. The charges for insurance will be as follows:—

When the value certified does not exceed Rs. 10	...	1 anna,
" " " " 25	...	2 annas,
" " " " 50	...	4 "
" " " " 75	...	6 "
" " " " 100	...	8 "

and 8 annas for every additional rupees 100 or fraction thereof.

8. The prepayment of postage, and in the case of letters of the registration fee, is compulsory and must be effected by postage stamps affixed to the article. The prepayment of the insurance fee is also compulsory and must be made in cash to be tendered with the article. Thus a letter weighing (say) three-fourths of a tola and insured for rupees 1,000 must be prepaid with stamps to the extent of 1 anna for postage and 4 annas for registration (the total prepayment by stamps thus being 5 annas), and in presenting it at the post office it must be accompanied by rupees 5 in cash for insurance. Similarly a parcel weighing (say) 110 tolas and insured for rupees 1,000 must be prepaid with stamps of the value of 1 rupee for postage and accompanied by rupees 5 in cash for insurance.

9. A written declaration* stating the nature and value of the contents must accompany each registered letter or parcel tendered for insurance, and if currency notes form the contents or part of the contents thereof, the serial and general numbers as well as the value of each note must be written in the declaration. The signature and address of the sender must be added. This declaration will be recorded in the post office.

* *Specimen of declaration to accompany the letter or parcel.*

This letter (or parcel) addressed to
Major G. H. Grantly,
15th Hussars,
Muttra,
is declared by us, the senders, to contain the following articles, *viz.*:—

			Rs.
A gold ring, value ...	...	...	110
Three gold studs, value	...	...	72
and currency notes—			
No. $\frac{E}{12}$ 46569	... 20		
" $\frac{G}{7}$ 60339	... 10		
" $\frac{L}{37}$ 66441	... 5		
	35		35
		Total value ...	217

(Signature) HAMILTON & Co.,
8, Old Court House Street,
Calcutta.
Dated 19th March 1878.

10. The declared value must also be certified by the sender in figures and words immediately above the address* on the envelope or cover of the letter or parcel: no correction or erasure is permissible in the writing or figures of the amount certified.

* *Specimen of writing the certified value on the envelope.*

Certified value two hundred and seventeen (217) rupees.

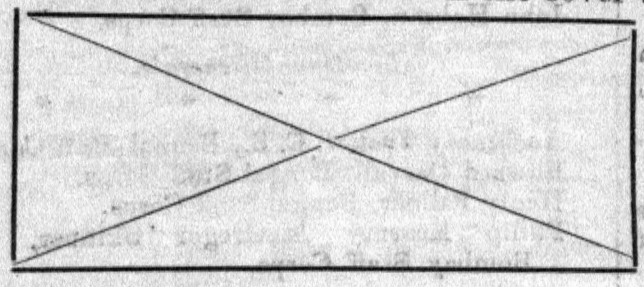
To Major G. H. Grantly,
15th Hussars,
Muttra.

11. Any person making a false certificate will be liable to the penalty under section 43 of the post office act of 1866, as well as to penalties for cheating under the penal code.

12. Registered letters and parcels intended for insurance must be presented at the window of the post office. The hours for their reception will be the ordinary registration hours, which with a few exceptions are from 7 to 8 A.M. and from noon to 5 P.M. They will not be received at all on Sundays, and they must be tendered at least one hour before the time fixed for the closing of the mail by which they are intended to be despatched: otherwise they will be detained till the next despatch is made.

13. Letters and parcels intended for insurance should be closed as follows:—

In the case of a *letter* if the cover be an envelope of the ordinary kind as represented on the margin, it should be of strong paper having seals on the flap point in the centre, and on each of the four corners, with distinct impressions of some device other than that of a current coin. If the cover of the letter be other than an ordinary envelope of the kind referred to above, it should be of strong paper or other substantial material, the seals being placed along each fold or seam not more than two inches apart. A *parcel* should be securely packed in cloth, wax-cloth or tin, and if it is packed in cloth or wax-cloth it should bear similar seals at intervals not exceeding three inches along each line of sewing.



14. Letters and parcels not fulfilling the required conditions will not be insured.

15. As a further precaution it is recommended that in closing an envelope containing only paper enclosures, the flaps should be closed with paste as well as with seals, and that a needle and thread should be passed through the envelope and its contents, the knot of the thread being placed under the central seal: a specimen of an envelope closed in this manner can be seen at the post office.

16. The addressee of an insured letter or parcel must sign both the receipt and acknowledgment presented therewith, unless the outward appearance of the cover give rise to suspicion of tampering. In such case he should return the letter or parcel unopened, arranging with the post master to take delivery at the post office, the letter or parcel being opened there in the presence of the post master and its contents entered in an inventory which will be prepared in duplicate and must be signed by the addressee. One copy of the signed inventory will be forwarded by the post office to the sender with the unsigned acknowledgment attached to it.

17. "Value payable parcels," *i. e.*, parcels the value of which is realized from the addressee and paid to the sender under the Postal Notice of 1st November 1877 may also be insured; insurance however renders the prepayment of postage and the insurance fee compulsory. When a "value payable" parcel is insured the sender will receive from the post office two receipts, *viz.*, a value payable receipt and an insurance receipt.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 31st October 1877.

APPOINTMENTS AND PROMOTIONS.

No. 962.—VOLUNTEER CORPS—

East Indian Railway Volunteer Rifle Corps.

Captain F. B. J. Jerrard, 33rd Foot, to be Inspector and Adjutant, *vice* Brevet Major A. A. LeMesurier who vacates on promotion.

The 2nd November 1877.

No. 963.—STAFF CORPS—

The undermentioned officers having completed twelve years' service, including four years in the Staff Corps, are promoted to the rank of Captain from the dates specified under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Lieutenant Edward Law Durand, Bengal Staff Corps,—10th October 1877.

Lieutenant (Brevet Captain) William Henry Browne, Bengal Staff Corps,—15th October 1877.

No. 964.—In G. G. O. No. 775 of 1877, in the second Christian name of Lieutenant Renny, for "Blaikston" read *Blakiston.*

No. 965.—BREVET—

The following promotion by Brevet is made from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

To be Colonel.

Lieutenant-Colonel Edward Melville Lawford, Madras Cavalry,—20th October 1877.

No. 966.—LONDON GAZETTE—

The following extracts are published for general information:—

"*London Gazette,*" *28th September* 1877, *pages* 5414 *and* 5415.

War Office, Pall Mall, 28th September 1877.

BREVET.

The undermentioned Lieutenant-Colonels to be Colonels:—

William Thomas McGrigor, Bengal Staff Corps. Dated 28th April 1877.

Richard Barter, Bengal Staff Corps. Dated 28th April 1877.

Andrew Aldcorn Munro, Bengal Staff Corps. Dated 5th May 1877.

John Alfred Brereton, Bengal Staff Corps, since retired. Dated 12th June 1877.

William Henry Paget, Bengal Staff Corps. Dated 3th June 1877.

Charles William Wahab, Bombay Staff Corps. Dated 13th June 1877.

Charles Harry Wilson, Madras Staff Corps. Dated 13th June 1877.

Edward Macalister Gilbert Cooper, Bombay Staff Corps. Dated 13th June 1877.

Malcolm Robert Haig, Bombay Staff Corps. Dated 13th June 1877.

James Gordon, Bombay Staff Corps. Dated 13th June 1877.

Herbert Frederick Disbrowe, Bombay Staff Corps. Dated 13th June 1877.

Charles Shuckburgh Hearn, Madras Staff Corps. Dated 13th June 1877.

George Julius Melliss, Bombay Staff Corps. Dated 13th June 1877.

Theodore Clayton Georges, Madras Staff Corps. Dated 13th June 1877.

William Charles Lester, Bombay Staff Corps. Dated 13th June 1877.

Douglas Gordon Seafield St. John Grant, Madras Staff Corps. Dated 13th June 1877.

Walter Douglas, Madras Staff Corps. Dated 23rd June 1877.

George Andrew Walker, Madras Staff Corps. Dated 23rd June 1877.

"*London Gazette,*" *2nd October* 1877, *pages* 5455 *to* 5462.

War Office, Pall Mall, 2nd October 1877.

The undermentioned General Officers are placed upon the Retired List from 1st October 1877, under the provisions of Article 137 of the Royal Warrant of 13th August 1877:—

Generals.

* * * *

John Hobson, Bombay Staff Corps.

Lieutenant-Generals.

* * * *

Auchmuty Tucker, C.B., Bengal Staff Corps.

Edward Darvall, Bengal Staff Corps.

Henry Palmer, Bengal Staff Corps.

Philip Kearney McGregor Skinner, C.B., Bombay Staff Corps.

Major-Generals.

* * * *

Colin Mackenzie, C.B., Madras Staff Corps.

William George Woods, C.S.I., Madras Staff Corps.

BREVET.

The following promotions to take place from 1st October 1877, consequent on the before-named General Officers having been placed on the Retired List, and in order to complete the establishment of General Officers provided for the Indian Staff Corps by Article 26 of the Royal Warrant of 13th August 1877:—

Lieutenant-Generals to be Generals.

* * * *

David Pott, C.B., Bengal Staff Corps.

William Edward Mulcaster, Bengal Staff Corps.

Orfeur Cavenagh, Bengal Staff Corps.

John Stafford Paton, C.B., Bengal Staff Corps.

Henry Joseph Pelly, Bombay Staff Corps.

James Macleod Bannatyne Fraser-Tytler, C.B., Bengal Staff Corps.

Robert Romer Younghusband, C.B., Bombay Staff Corps.

Sir Charles Reid, K.C.B., Bengal Staff Corps.

George Palmer Whish, Bengal Staff Corps.

Sir George Malcolm, K.C.B., Bombay Staff Corps.

Henry Frederick Dunsford, C.B., Bengal Staff Corps.

George Ramsay, Bengal Staff Corps.

Major-Generals to be Lieutenant-Generals.

* * * *

George Ramsay, Bengal Staff Corps.

Henry Pritchard, Madras Staff Corps.

Crawford Trotter Chamberlain, C.S.I., Bengal Staff Corps.

Stephen Charles Briggs, Madras Staff Corps.

Reynell George Taylor, C.B., C.S.I., Bengal Staff Corps.

Albert Fytche, C.S.I, Bengal Staff Corps.

Donald Martin Stewart, C.B., Bengal Staff Corps.

Sir Henry Wylie Norman, K.C.B., Bengal Staff Corps.

Sir George Wade Guy Green, K.C.B., Bengal Staff Corps.

Richard Hamilton, C.B., Madras Staff Corps.

Sir Alfred Thomas Wilde, K.C B., C.S.I., Madras Staff Corps.

Henry James Barr, Bombay Staff Corps.

William Templer Hughes, C.B., Bengal Staff Corps.

Sir Henry Daly, K.C.B., Bombay Staff Corps.

John Luther Vaughan, C.B., Bengal Staff Corps.

Sir Samuel James Browne, K.C.S.I., V.C., C.B., Bengal Staff Corps.

Charles Cureton, C.B., Bengal Staff Corps.

William Frederick Marriott, C.S.I., Bombay Staff Corps.

Lousada Barrow, C.B., Madras Staff Corps.

Charles Arthur Barwell, C.B., Bengal Staff Corps.

Sir Arthur Purves Phayre, K.C.S.I., C.B., Bengal Staff Corps.

Henry Nott, Madras Staff Corps.

The undermentioned General Officers on the Retired List to be promoted from 1st October 1877, as follows:—

Lieutenant-Generals to be Generals.

* * * *

Auchmutty Tucker, C B., Bengal Staff Corps.

Edward Darvall, Bengal Staff Corps.

Henry Palmer, Bengal Staff Corps.

Philip Kearney McGregor Skinner, C.B., Bombay Staff Corps.

Major-Generals to be Lieutenant-Generals.

* * * *

Colin Mackenzie, C.B., Madras Staff Corps.

The undermentioned officers to be Major-Generals from the date specified against their respective names, such antedates not to carry back pay prior to 1st October 1877:—

* * * *

Local Major-General John Talbot Shakespear, Bengal Staff Corps. Dated 1st October 1877.

Local Major-General Thomas Augustus Carey, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel William Broome Salmon, Bombay Staff Corps. Dated 1st October 1877.

Brevet Colonel James Knox Spence, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel George Mytton Hill, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Thomas Stock, Bombay Staff Corps. Dated 1st October 1877.

Brevet Colonel William George Woods, C.S I., Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel George Jackson, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Robert Napier Raikes, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Edward Every Miller, Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel George Verner, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel the Honourable Sir Henry Ramsay, K.C S I., C.B., Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Alexander Boyd, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Richard Charles Lawrence, C.B., Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Henry Nicoll, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Goodricke Armstrong Fisher, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Crawford Cooke, Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel John Wilson, Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel Septimus Harding Becher, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Frederic Dayot Atkinson, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Annesley Knox Gore, Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel Charles Harris, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Francis Henry Scott, Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel John Samuel Drury Tulloch, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel George William Russell, Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel Molyneux Capel Spottiswoode, Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel Henry Man, Madras Staff Corps, Dated 1st October 1877.

Brevet Colonel Charles Lionel Showers, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Augustus Turner, Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel William Charles Robertson Macdonald, C.B., Madras Staff Corps. Dated 1st October 1877.

Brevet Colonel Charles Fitzroy Miller Mundy Bengal Staff Corps. Dated 1st October 1877.

Brevet Colonel Anthony Robert Thornhill, Madras Staff Corps. Dated 1st October 1877.
Brevet Colonel John Cheap Brooke, Bengal Staff Corps. Dated 1st October 1877.
Brevet Colonel Robert Woolley, Madras Staff Corps. Dated 1st October 1877.
Brevet Colonel Edward Tuite Dalton, C S I., Bengal Staff Corps. Dated 1st October 1877.
Brevet Colonel Robert Richards, Bombay Staff Corps. Dated 1st October 1877.

To be Lieutenant-Colonels. Dated 1st October 1877 :—

* * * *

Major Arthur Mark Shewell, Bombay Staff Corps.
Major T. O'Neill, half-pay, Madras Staff Corps.
Major William Tweedie, Bengal Staff Corps
Major Charles James Hughes, Bengal Staff Corps.
Captain and Brevet Major Henry Alexander Little, Bengal Staff Corps.
Major Courtenay Harvey Saltren Scott, Bengal Staff Corps.
Major William Henry Mackesy, Bengal Staff Corps.
Major Maunsell Mark Prendergast, Bengal Staff Corps.
Major C. Vanrenen Conway-Gordon, Bengal Staff Corps.
Major Charles Thomas Otway Mayne, Bengal Staff Corps.
Major George Strachan Mignon, Bombay Staff Corps.
Major Thomas Hawkins Turner, Bombay Staff Corps.
Major John Malone Sexton, Bombay Staff Corps.

No. 967.—ORDNANCE COMMISSARIAT DEPARTMENT—

Colonel C. G. Arbuthnot, C B., Royal Artillery, Deputy Adjutant General, Royal Artillery in India, to officiate as Inspector General of Ordnance and Magazines, Bengal, during the absence on furlough of Colonel W. C. Russell, Royal Artillery, or until further orders, and with effect from the date on which he may assume charge of the appointment.

No. 968.—ARMY COMMISSARIAT DEPARTMENT—

Temporary.

Major J. B. Smith, Deputy Assistant Commissary General, 2nd class, to officiate as Deputy Assistant Commissary General, 1st class, with effect from 12th October 1877, to fill an existing vacancy.

No. 969.—PUNJAB FRONTIER FORCE—

2nd Punjab Cavalry.

Major B. Williams, Squadron Commander and Officiating Commandant, 5th Punjab Cavalry, to be Officiating Commandant, *vice* Major F. Lance, wounded, and during the absence on furlough of Colonel T. G. Kennedy.

Lieutenant C. J. L. Stuart, 1st Battalion, 17th Foot, a candidate for the Bengal Staff Corps, to be Officiating Squadron Officer, on probation.

4th Punjab Cavalry.

Major R. C. R. Clifford, Squadron Commander, 2nd Punjab Cavalry, and Officiating Squadron Commander and 2nd in Command, 4th Punjab Cavalry, to officiate as Squadron Commander, *vice* Captain T. Shepherd, on furlough.

No. 970.—HYDERABAD CONTINGENT—

1st Cavalry.

Major G. B. Farrington, Squadron Commander, to officiate as Commandant, *vice* Lieutenant-Colonel H. Watson, on furlough.

6th Infantry.

Lieutenant A. C. LeQuesne, Wing Officer and Officiating Wing Commander, 5th Infantry, to officiate as Wing Commander, *vice* Major H. A. Justice, Officiating as Commandant; but to continue with the 5th Infantry until the return of Captain F. T. Goad from furlough.

No. 971.—NATIVE ARMY—

33rd (The Allahabad) Regiment of Native Infantry.

Jemadar Mohummud Hoosein Khan, to be Subadar, *vice* Ghirao, deceased; Havildar Kamta to be Jemadar, *vice* Mohummud Hoosein Khan, promoted,—8th August 1877.

No. 972.—PUNJAB FRONTIER FORCE—

The following direct appointment of a Native gentleman is made :—

3rd Punjab Cavalry.

Nissar Ally Khan to be Jemadar, on probation, *vice* Abdul Hakim Khan, discharged, with effect from date of joining appointment.

ARMY CIRCULARS.

No. 973.—The following Clause 174 of Army Circulars, dated the 1st December 1876, is declared applicable to India, and published for general information :—

Schoolmasters' Clothing.

Clause 174.—1. The allowance in lieu of boots to schoolmasters will, from the 1st April 1877, be calculated at the rate of 1*s.* 10*d.* a month, or £1 2*s.* a year.

2. The rates given in Appendix D (page 17) and Appendix F (page 20) to Clause 2, Army Circulars, 1874, will be amended accordingly.

BARRACK AND HOSPITAL SUPPLIES.

No. 974.—The following corrections are to be made to G. G. O. No. 681 of 1877 :—

TABLE No. 147 (PUBLIC WORKS.)

(*Page* 19.)

Under letter B after the entry "Beam, Great Cross," enter *Bench* 4' *long*, 3' 9" *high, and* 1' 9" *wide*. Scale of supply, under column "No. to be issued," 1*st Class Gymnasium*, 1; 2*nd Class Gymnasium*, 1.

TABLE No. 157 (ORDNANCE).

(*Page* 47.)

Omit the words "and Bench" after the word "Vice," in last line.

BENGAL ARMY REGULATIONS.

No. 975.—Item 1 of paragraph 949, Bengal Army Regulations, to be cancelled, and the following substituted :—

"1 thick English blanket of the War Office pattern, 7' 6" × 5', weighing 4 lbs. 12 ounces."

FURLOUGH AND LEAVE.

No. 976.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave :—

Lieutenant-Colonel Alexander McKenzie, Bengal Staff Corps, Assistant Commissary General, 2nd class,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Surgeon-Major Albert Marc Verchere, Medical Officer, 13th (The Shekhawattee) Regiment of Native Infantry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Captain James Hector Charles Greenhill Lassalle, General List, Infantry, Assistant Commissioner, Mhairwarra, and Political Assistant, 1st class, Rajputana Agency,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Captain Charles Henry Tilson Marshall, Bengal Staff Corps, Judicial Assistant Commissioner, Punjab,—private affairs, for six months, under Rule IX of the Regulations of 1868.

Lieutenant George Hambley Elliott, Bengal Staff Corps, Squadron Officer, 3rd Bengal Cavalry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

That part of G. G. O. No. 647 of 1877, which refers to this officer, is cancelled.

Lieutenant Edward Pemberton Leach, Royal Engineers, Assistant Superintendent, 2nd grade, Topographical Survey of India,—private affairs, for one year and six months, under Rule IX of the Regulations of 1868.

GOOD CONDUCT REWARDS.

No. 977.—In continuation of G. G. O. No. 225 of 1877, it is notified that the gratuity to be awarded to British Non-commissioned officers and men of the Indian Army and Unattached List, who have fulfilled the required conditions as to service and character, shall in no case exceed £5 in amount.

No application for a gratuity can be entertained for a man who, under previous rules, may have been granted a medal only, *without gratuity*, for long service and good conduct.

PENSIONS.

No. 978.—The Right Hon'ble the Governor General in Council is pleased to notify that had the late Sepoy Rachpal Singh, 4th Sikh Infantry, Punjab Frontier Force, survived, the distinction of the 3rd class of the Order of Merit would have been conferred on him, in consideration of his brave and faithful conduct on the occasion of the murder of the late Lieutenant Hewson, Royal Engineers, by a gang of Pathan coolies on the 26th July 1877 at Quetta.

2. Lachmi, the widow of the late Sepoy Rachpal Singh, is admitted to the pension of the 3rd class of the Order of Merit from the date of the sepoy's decease.

No. 979.—Sergeant Patrick Clyne, late Royal Horse Artillery, an out-pensioner of the Royal Hospital at Chelsea, is permitted to draw his pension (which is chargeable to Imperial revenue) in India, *viz.*, two shillings per diem, from the date he ceases to receive regimental pay.

No. 980.—The undermentioned men declared unfit for further active service by an Annual Invaliding Committee, are transferred to the Pension Establishment :—

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		25th (The Mynpoorie) Regiment of Native Infantry.			
	Havildar	Rambucous ...	Havildar	7	N.-W. P.
	" ...	Gunnaisa Singh	" ...	7	"
	" ...	Luchmon ...	" ...	7	"
	" ...	Khurgay ...	" ...	7	"
	" ...	Khooman ...	" ...	7	"
	" ...	Nainsookh ...	" ...	7	"
	" ...	Moolloo ...	Naick...	7	"
	Naick...	Pursaudee ...	" ...	7	"
	" ...	Chadamie ...	" ...	7	"
	" ...	Buckta ...	" ...	7	"
	" ...	Siblall ...	" ...	7	"
	" ...	Baudul ...	" ...	7	"
	Sepoy...	Paimie ...	Sepoy...	4	"
	" ...	Dhurmpaul ...	" ...	4	"
	" ...	Dhurmjeet ...	" ...	4	"
	" ...	Mudarie ...	" ...	4	"
	Drummer	Shaick Soobhan...	Drummer	4	Presidency.

No. 981.—First Class Hospital Assistant Colly Persaud, of the Branch Dispensary, Shahgurh, is granted a pension of Rs. 30 per mensem, from the date of his discharge, payable in the North-Western Provinces circle.

TRANSFER OF OFFICERS.

No. 982.—The services of Lieutenant-Colonel W. Hichens, Royal Engineers, are placed temporarily at the disposal of the Public Works Department.

No. 983.—The services of Surgeon A. Tomes are, with reference to the notification by the Home Department, No. 602, dated the 31st October 1877, placed at the disposal of His Excellency the Commander-in-Chief, with effect from the 1st November 1877.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 27th October 1877.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Warrant Officer, on the date specified, was received in the Military Department from 29th September to 27th October 1877:—

Corps.	RANK AND NAME.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Commissariat Department.	Assistant Commissary and Honorary Lieutenant James Pembroke.	15th October 1877.	Landour.		

Statement of deposits on account of estates from 29th September to 27th October 1877.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
British Military Service.					Rs. A. P.		
Hubert Edward Field (a) ..	Lieutenant	73rd Foot	11th August 1877.	Intestate ...	776 11 0	.....	27th December 1877.

(a).—*Next-of-kin.—Father.*—A. G. Field, Esq., Benson Wallingford or 2 Caroline Street, Bedford Square, W. C., London.

W. M. LEES, *Colonel,*
Offg. Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 2nd November 1877.

TRANSFER OF OFFICERS.

No. 33.—The services of Mr. C. King, Commander of the Indian Government Steamer *Enterprize,* are placed at the disposal of the Department of Revenue, Agriculture and Commerce. Dated 26th October 1877.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Simla, the 29th October 1877.

No. 471.—Captain H. R. LeM. Carey, Deputy Examiner, attached to the Office of the Accountant General, Public Works Department, is transferred to the North-Western Provinces.

The 30th October 1877.

No. 472.—The following Apprentice Overseers are appointed to the Upper Subordinate Establishment in the grades specified and posted to the North-Western Provinces and Oudh, Irrigation Branch:—

Lance Corporal J. Foley,
Private W. C. Stacey, } Overseer 1st grade.
Private G. A. Sealy,
Mr. J. Mahoney, Overseer 2nd grade.

No. 473.—Colonel P. P. L. O'Connell, R.E., Superintending Engineer 1st grade, North-Western Provinces and Oudh, Irrigation Branch, is, on return from furlough, temporarily transferred to Madras for employment on famine relief works.

The 31st October 1877.

No. 474.—The services of Lieutenant R. M. Hyslop, R. E., Executive Engineer 4th grade, temporary rank, Military Works Branch, are replaced at the disposal of the Military Department with effect from 1st November 1877.

No. 475.—The Governor General in Council is pleased to make the following permanent promotions in the grades of Superintending Engineers attached to Local Administrations:—

Colonel F. Alexander, S.C., Superintending Engineer 3rd grade, and Secretary to Resident, Hyderabad, to Superintending Engineer 2nd grade.

Major E. J. L. Twynam, M.S.C., Executive Engineer 1st grade, British Burmah, to Superintending Engineer 3rd grade.

The 1st November 1877.

No. 476.—The undermentioned Officers and Subordinate who were transferred to Bombay for employment on famine relief works are now temporarily transferred to Madras for employment on similar duties:—

Mr. W. B. Christie, Executive Engineer 4th grade, temporary rank, Bengal Provincial Establishment.

Mr. C. J. Middleton, Assistant Engineer 2nd grade, Bengal Provincial Establishment.
Mr. J. H. Toogood, Assistant Engineer 2nd grade, Bengal Irrigation Establishment.
Lieutenant R. de Villamil, R.E., Assistant Engineer 1st grade, Punjab Provincial Establishment.
Mr. D. McMordie, Assistant Engineer 1st grade, Punjab Irrigation Establishment.
Mr. A. G. Reid, Assistant Engineer 1st grade, temporary rank, Punjab Irrigation Establishment.
Mr. C. H. G. Jenkinson, Assistant Engineer 1st grade, State Railways, Central System.
Sergeant C. Hilton, R.E., Overseer 1st grade, North-Western Provinces and Oudh, Irrigation Branch.

No. 477.—Mr. H. Unwin, Executive Engineer 2nd grade, and Captain E. C. Elliston, S.C., Executive Engineer 4th grade, Bengal Irrigation Branch, are temporarily transferred to Madras for employment on famine relief works.

No. 478.—The undermentioned Engineers and Upper Subordinate are retransferred from Bombay famine relief works to the Provinces and Branches of the Public Works Department to which they are permanently attached:—

To Bengal Provincial Establishment.

Mr. W. McCullagh, Sub-Engineer 1st grade.

To Bengal Irrigation Branch.

Mr. F. Taylor, Executive Engineer 4th grade.
Mr. G. St. A. Nixon, Assistant Engineer 2nd grade.

To North-Western Provinces and Oudh Provincial Establishment.

Mr. N. A. Graydon, Assistant Engineer 1st grade.
Captain H. A. Graves, R.A., Assistant Engineer 2nd grade.

To Military Works Branch.

Honorary Lieutenant A. Connell, Assistant Engineer 2nd grade.

To Western System of State Railways.

Mr. E. B. Medley, Assistant Engineer 1st grade.

No. 479.—Mr. W. A. Campbell, Accountant 2nd grade, is transferred from the Holkar and Neemuch State Railways to the Dhoond and Manmad State Railway.

No. 480.—Colonel C. W. Hutchinson, R.E., Inspector General of Military Works, is granted privilege leave for three months with effect from 3rd December 1877, or such subsequent date as he may avail himself of it.

Major-General Sir A. Taylor, K.C.B., R.E., Chief Engineer, Military Works Branch, is appointed to officiate as Inspector General during the absence of Colonel Hutchinson, or until further orders.

Colonel L. Russell, R.E., Superintending Engineer 1st grade, Military Works Branch, is appointed to officiate as Chief Engineer, *vice* Major-General Sir A. Taylor.

No. 481.—The following is republished for information and guidance with remark that in the case of a medical officer employed in the Public Works Department the sanction to his marching instead of journeying by dâk or railway should be given by the Superintending Engineer of the Circle, or other superior officer under whom he may be employed:—

Financial Department Notification No. 75 (Pay and Allowances) of 20th April 1877.

It has been brought to the notice of the Governor General in Council that great diversity exists in the rules regarding the travelling allowance of Civil Surgeons. In some cases these officers receive mileage only, in others they draw mileage for journeys and a daily allowance for halts, and under a third system they are permitted to receive, in addition to mileage, a daily allowance for the whole period of absence from head-quarters, including the period for which mileage is drawn. It is sufficiently obvious that the travelling allowances of officers employed in similar capacities should be regulated, so far as local circumstances admit, on a uniform principle. His Excellency in Council is accordingly pleased to lay down the following rules for general adoption:—

I.—The rates of travelling allowance for Civil Surgeons are 8 annas a mile, subject to reduction under general rules for journeys by railway, and Rs. 5 a day, except in the Berars, for which a rate of Rs. 6-4-0 a day has been experimentally sanctioned for the current year.

II.—Subject to such restrictions, as the Local Government or Administration may see fit to impose, as to the duration and frequency of his journeys, a Civil Surgeon is entitled either to the daily allowance or to the mileage for the whole of each period of his absence from his head-quarters on duty, unless the duty is one for which he receives no extra remuneration, in which case he is entitled to the daily allowance for halts and either to that allowance or to the mileage for journeys, provided that both allowances are not drawn for the same day, and that the allowance for journeys shall be payable only when the Civil Surgeon has the sanction of the district officer to his marching instead of going by dâk or railway.

The 2nd November 1877.

No. 482.—Deputy Commissary and Honorary Captain J. Mathews, Barrack Master 2nd class, Oudh, was granted leave on medical certificate in India with effect from 5th May to 27th September 1876, and his services replaced at the disposal of the Military Department from date of expiry of the leave.

No. 483.—The undermentioned Upper Subordinates are temporarily transferred from British Burmah to Madras for employment on famine relief works:—

Mr. P. Jones, Sub-Engineer 1st grade.
" G. Burnell, " 2nd grade.
" T. C. Beardsmore, Sub-Engineer 3rd grade.
" J. T. Hardy, temporary Sub-Engineer 2nd grade.
Sergeant J. H. Fitzgerald, Overseer 1st grade.

No. 484.—The period of service of Mr. J. F. Stokes, Executive Engineer 1st grade, having been determined under his agreement, he ceased to belong to the Public Works Establishment on 24th October.

No. 485.—In continuation of Public Works Department Notification No. 480, dated 1st November, Major W. B. Holmes, R.E., Military Works Branch, will officiate as a Superintending Engineer, *vice* Colonel L. Russell, R.E.

No. 486.—The Governor General in Council is pleased to make the following promotions in the Engineer Establishment attached to the Railway Branch of the Public Works Department with effect from the dates specified:—

Names.	Present grade.		Grade to which promoted.		With effect from		Nature of promotion.	
					1876.			
Ellis, J. ..	Asstt. Engr. ..	2nd	Asstt. Engr.	1st	December	26	Temporary	
					1877.			
Carter, W. B. ..	Exe. Engr. ..	2nd	Exe. Engr.	1st	January	16	Temporary..	*Vice* Mr. Mallet, promoted to Supdg. Engineer.
Engleduc, Capt W. J., R.E.	Ditto ..	3rd	Ditto ...	2nd	,,	16	Ditto	
Cloëte, H. N. C. ..	Ditto ..	4th	Ditto ...	3rd	,,	16	Ditto	
Birkenshaw, J. F. ..	Asstt. Engr. ..	1st	Ditto ...	4th	,,	16	Ditto	
Wynne, T. R. ..	Ditto ..	2nd	Asstt. Engr.	1st	,,	16	Ditto	
Luff, J. M ..	Tempy. Exe. Engr. ..	1st	Exe. Engr.	1st	,,	27	Permanent .	*Vice* Mr. W. W. Clarke, retired.
Alexander, S. de V H. ..	Exe. Engr. ..	3rd	Ditto ..	2nd	,,	27	Ditto	
Hyde, E. ..	Ditto ..	4th	Ditto ...	3rd	,,	27	Ditto	
Sherman, W. H. P. ...	Asstt. Engr. ..	1st	Ditto ..	4th	,,	27	Ditto	
Ellis, J. ...	Ditto ..	2nd	Asstt. Engr.	1st	,,	27	Ditto	
Vigors, T. M. ..	Exe. Engr. ..	2nd	Exe. Engr.	1st	,,	27	Temporary...	*Vice* Mr. J. M. Luff, promoted.
Birkenshaw, J. F. ..	Asstt. Engr. ..	1st	Ditto ..	4th	February	22	Ditto ..	*Vice* Lieut. J. E. Nicholson, R. E., on furlough.
Braham, F. E. ...	Ditto ..	2nd	Asstt. Engr.	1st	,,	22	Ditto	
Wiseman, W. ...	Ditto ...	1st	Exe. Engr.	4th	March	1	Ditto ..	*Vice* Mr. F. E. Robertson, on furlough.
Wynne, T. R ...	Ditto ..	2nd	Asstt. Engr.	1st	,,	1	Ditto	
Cloëte, H. N. C. ...	Exe. Engr. ...	4th	Exe. Engr.	3rd	,,	10	Ditto ..	*Vice* Capt. W. H. Rathborne, R. E., on furlough.
Gilchrist, W. G. ...	Asstt. Engr. ..	1st	Ditto ..	4th	,,	10	Ditto	
Maxwell, Lieut. F. T., R.E.	Ditto ...	2nd	Asstt. Engr.	1st	,,	10	Ditto	
Johnstone, W. ..	Ditto ...	1st	Exe. Engr.	4th	,,	20	Ditto ..	*Vice* Mr. H. L. Monk, on furlough.
Hodson, C. W. ...	Ditto ..	2nd	Asstt. Engr.	1st	,,	20	Ditto	
Humfress, G. ..	Ditto ..	2nd	Ditto ...	1st	,,	25	Ditto ..	*Vice* Mr. R. McH. Ellis, deceased.
Barlow, Lieut. C.C.C., R. E.	Ditto ..	1st	Exe Engr.	4th	,,	27	Ditto ..	*Vice* Mr. J. H. deRuzy, on furlough.
Duncan, P. ..	Ditto ..	2nd	Asstt. Engr.	1st	,,	27	Ditto	
Storey, H. F. ..	Tempy. Exe. Engr. ..	1st	Exe. Engr.	1st	,,	28	Permanent..	*Vice* Major A. LeMessurier, promoted to Supdg. Engineer.
Johnson, H. ..	Ditto ..	2nd	Ditto ..	2nd	,,	28	Ditto	
Sparks, Capt. J. H., S. C. ...	Ditto ..	3rd	Ditto ..	3rd	,,	28	Ditto	
Shanks, W. W. ..	Ditto ..	4th	Ditto ...	4th	,,	28	Ditto	
Dease, P. P. ...	Tempy. Asstt. Engr. ..	1st	Asstt. Engr.	1st	,,	28	Ditto	
Hunt, W. ...	Exe. Engr. ..	3rd	Exe. Engr.	2nd	April	2	Temporary ...	*Vice* Mr. J. W. Henry, on furlough.
Johnston, E. ..	Ditto ..	4th	Ditto ..	3rd	,,	2	Ditto	
Gardiner, Lieut. R., R. E. ..	Asstt. Engr. ..	1st	Ditto ..	4th	,,	2	Ditto	
Kell, T. ...	Ditto ...	2nd	Asstt. Engr	1st	,,	2	Ditto	
Parkes, B. ..	Ditto ...	2nd	Ditto ..	1st	,,	8	Ditto ..	*Vice* Lieut. J. F. Hewson, R. E., on special duty.
Henderson, R. M. ..	Exe. Engr. ..	4th	Exe. Engr.	3rd	,,	12	Ditto ..	*Vice* Mr B W. Blood, on furlough.
Johnstone, Lieut. W. H., R.E.	Asstt. Engr. ..	1st	Ditto ...	4th	,,	12	Ditto	
Scott, Lieut. B., R. E. ...	Ditto ...	2nd	Asstt. Engr.	1st	,,	12	Ditto	
Owen, T. E. ..	Exe Engr. ..	2nd	Exe. Engr.	1st	,,	16	Ditto ..	*Vice* Mr. H. F. Storey, on furlough.
Jopp, Major K. A., R.E. ..	Ditto ...	3rd	Ditto ..	2nd	,,	16	Ditto	
Moore, E. J ..	Ditto ..	4th	Ditto ...	3rd	,,	16	Ditto	
Bartlett, T. W. ...	Asstt Engr. ...	1st	Ditto ..	4th	,,	16	Ditto	
Tait, J. ..	Ditto	2nd	Asstt. Engr.	1st	,,	16	Ditto	
Dangerfield, P. W. ...	Ditto ...	1st	Exe. Engr.	4th	May	1	Ditto ...	*Vice* Mr. W. W. Shanks, on furlough.
Wilson, Lieut. G. F., R.E.	Ditto ..	2nd	Asstt. Engr.	1st	,,	1	Ditto	
Stoëll, G. ...	Exe. Engr. ..	2nd	Exe. Engr.	1st	,,	5	Ditto ..	*Vice* Mr. W. H. Parker, on furlough.
Rigby, V. ...	Ditto ...	3rd	Ditto ...	2nd	,,	5	Ditto	
MacIvor, C. V. ...	Ditto ..	4th	Ditto ..	3rd	,,	5	Ditto	
Chalmers, J. B. ...	Asstt Engr. ...	1st	Ditto ..	4th	,,	5	Ditto	
Blood, B. W ..	Exe. Engr. ...	4th	Exe. Engr	3rd	,,	9	Permanent..	*Vice* Mr. A. J. Bell, deceased.
Vansittart, J. P. ...	Asstt. Engr. ..	1st	Ditto	4th	,,	9	Ditto	
Lesmond, W. A. ..	Tempy. ditto ...	1st	Asstt. Engr	1st	,,	9	Ditto	
Sargeaunt, Capt. R. A., R.E.	Examr., 3rd class, 1st grade.	...	Exe. Engr.	1st	,,	31	Temporary..	*Vice* Mr. H. Bell, promoted to Supdg. Engineer.
Tyndall, H. ...	Exe. Engr ...	3rd	Ditto ...	2nd	,,	31	Ditto	
Warden, H. W. ...	Asstt. Engr. ...	1st	Ditto	4th	,,	31	Ditto	
Blair, C. ...	Exe. Engr. ..	2nd	Exe. Engr.	1st	,,	31	Ditto ..	*Vice* Mr. E. J. Martin, promoted to Supdg Engineer.
Ramsay, J. ..	Ditto ...	3rd	Ditto ..	2nd	,,	31	Ditto	
Thomson, C. ...	Asstt. Engr. ..	1st	Ditto ..	4th	,,	31	Ditto	
Graham, H. C. ...	Exe. Engr. ..	2nd	Exe. Engr.	1st	,,	31	Ditto ..	*Vice* Mr. H. T. Geoghegan, promoted to Supdg. Engineer.
Clarke, Capt. H. W., R.E.	Ditto ...	3rd	Ditto ...	2nd	,,	31	Ditto	
Mackinnon, M. C. ...	Asstt Engr. ..	1st	Ditto ...	4th	,,	31	Ditto	
Dunn, D. A. ...	Tempy. ditto ..	1st	Asstt. Engr.	1st	July	21	Permanent..	*Vice* Mr. H. F. Marrecco, deceased.
Beeston, R. C. ...	Ditto ..	1st	Ditto ..	1st	,,	31	Ditto ..	*Vice* Mr. W. G. T Stace, resigned.
Brassington, J. W. ...	Tempy. Exe. Engr. ...	4th	Exe. Engr.	4th	August	27	Ditto ..	*Vice* Mr. E. B. Medley, reduced.

Consequent on the return from furlough of Mr. W. B. Carter, Executive Engineer, 2nd grade, the following officer reverted to his substantive grade from 30th December 1876:—

Mr. J. Ellis to Assistant Engineer, 2nd grade.

Consequent on the return from furlough of Mr. H. Vacher, Executive Engineer, 4th grade, the following officers reverted to their substantive grades from 12th January 1877:—

Mr. J. F. Birkenshaw to Assistant Engineer, 1st grade.
,, T. R. Wynne to ,, ,, 2nd ,,

Consequent on the return from furlough of Major K. A. Jopp, R. E., Executive Engineer, 3rd grade, the following officers reverted to their substantive grades from 2nd February 1877:—

Mr. H. N. C. Cloëte to Executive Engineer, 4th grade.
,, J. F. Birkenshaw to Assistant ,, 1st ,,
,, T. R. Wynne to ,, ,, 2nd ,,

Consequent on the return from furlough of Mr. C. H. G. Jenkinson, Assistant Engineer, 1st grade, the following officer reverted to his substantive grade from 2nd February 1877:—

Mr. F. E. Braham to Assistant Engineer, 2nd grade.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, NOVEMBER 3, 1877. (Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

NOTIFICATION.

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E. J. DEAN,

Publisher, Gazette of India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 1st November 1877.

No. 93.—Mr. J. J. Stalley, Signaller, Persian Station, Indo-European Telegraph Department, having returned to duty on the afternoon of the 27th August 1877, from the privilege leave granted to him in Indo-European Department Notification No. 89, dated 13th September 1877, the unexpired portion of his leave has been cancelled by the Director, Persian Telegraphs.

PRYCE PHILLIPS,

Examiner of Telegraph Accounts.

REVENUE SURVEY DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 26th October 1877.

No. 1.—Leave of Absence.—Mr. Edward Bolderodi Montebello Drew, Probationary Assistant Surveyor, 4th Grade, for eight months, under Section 9, Supplement F of the Civil Leave Code, in extension of the leave granted in Notification No. 13, dated 7th April last.

No. 2.—The unexpired portion of the leave of absence granted to Mr. William Sinclair, Surveyor, 3rd Grade, in Notifications Nos. 11 and 15, dated 16th March and 11th May last, is cancelled from the forenoon of the 23rd instant, the date on which he joined the Head-Quarters' Office at Calcutta.

No. 3.—Leave of Absence.—Mr. William Dease Corbett, Assistant Surveyor, 3rd Grade, for one month, under Section 12, Supplement F of the Civil Leave Code, from the afternoon of the 29th September 1877.

D. C. VANRENEN, *Colonel, R.A.,*

Superintendent of Revenue Surveys.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Camp Ajmere, the 26th October 1877.

Orthographical List of towns, rivers, lakes, &c., in the Dholpur, Bánswára, Partábgarh and Dúngarpur States.

1.	2.	3.	4.	5.
Vernacular.	Correct Transliteration.	Fixed Spelling.	Description of place.	State where situated.
आमजीओ ...	Ámjío ...	Ámjio ...	Hill ...	Bánswára.
अरथुना ...	Arthuná ...	Arthuna ...	Town ...	Ditto.
आसपुर ...	Áspur ...	Áspur ...	Ditto ...	Dúngarpur.
बही ...	Bahí ...	Bahi ...	Lake ...	Bánswára.
बांसवाड़ा ...	Bánswárá ...	Bánswára ...	Town and State.	
बाड़ी ...	Bárí ...	Bári ...	Town ...	Dholpur.
बसेड़ी ...	Baserí ...	Baseri ...	Ditto ...	Ditto.
बनेश्वर ...	Baneshwar ...	Baneshwar ...	Place of Pilgrimage.	Dúngarpur.
भूंगड़ा ...	Bhúngrá ...	Bhúngra ...	Town ...	Bánswára.
बोरी ...	Borí ...	Bori ...	Ditto ...	Ditto.
चींच ...	Chínch ...	Chinch ...	Ditto ...	Ditto.
चंबल ...	Chambal ...	Chambal ...	River ...	Dholpur.
देवगढ़ ...	Devgarh ...	Deogarh ...	Lake ...	Partábgarh.
देवलिया परतावगढ़ ...	Devliá, Partábgarh.	Deolia, Partábgarh.	State (commonly called Partábgarh).	
धमोतर ...	Dhamotar ...	Dhamotar ...	Lake ...	Ditto.
धोलपुर ...	Dholpur ...	Dholpur ...	Town and State.	
धोटारसी ...	Dhotársí ...	Dhotársi ...	Lake ...	Ditto.
डूंगरपुर ...	Dúngarpur ...	Dúngarpur ...	Town and State.	
एराव ...	Eráv ...	Eráo ...	River ...	Ditto.
गलियाकोट ...	Galiyákot ...	Galiakot ...	Town ...	Dúngarpur.
गंधेर ...	Gandher ...	Gandher ...	Lake ...	Partábgarh.
गढ़ी ...	Garhí ...	Garhi ...	Town ...	Bánswára.
घाटोल ...	Ghátol ...	Ghátol ...	Ditto ...	Ditto.
गेबसागर ...	Geb Ságar ...	Geb Ságar ...	Lake ...	Dúngarpur.
गोटीओआंबो ...	Gotio Ámbo ...	Gotio Ámbo ...	Place of Pilgrimage.	Bánswára.
गुंथनो ...	Gunthno ...	Gunthno ...	Hill ...	Ditto.
जगमेर ...	Jagmer ...	Jagmer ...	Ditto ...	Ditto.
जाकम ...	Jákam ...	Jákam ...	River ...	Partábgarh.
जानागढ़ ...	Jánágarh ...	Jánagarh ...	Fortress ...	Ditto.
कलीजरा ...	Kalíjrá ...	Kalíjra ...	Town ...	Bánswára.
कौलारी ..	Kaulárí ...	Kaulari ...	Ditto ...	Dholpur.
खांदू ...	Khándú ...	Khándu ...	Ditto ...	Bánswára.
खीमेल ..	Khímel ...	Khímel ...	Hill ...	Ditto.
कुसलगढ़ ...	Kusalgarh ...	Kusalgarh ...	Town ...	Ditto.

1.	2.	3.	4.	5.
Vernacular.	Correct Transliteration.	Fixed Spelling.	Description of place.	State where situated.
मचकुंड ...	Machkund ...	Machkund ...	Fair and place of Pilgrimage.	Dholpur.
मादरिया ...	Mádriyá ...	Madria ...	Hill ...	Bánswára.
मही ...	Mahí ...	Mahi ...	River ...	Bánswára and Dúngarpur.
मनिया ...	Maniyá ...	Mania ...	Town ...	Dholpur.
मेड़ुका ...	Meruká ...	Meruka ...	River ...	Ditto.
मेड़ुकी ...	Merukí ...	Meruki ...	Ditto ...	Ditto.
मोलां ...	Molán ...	Molán ...	Town ...	Bánswára.
नीनोर ...	Nínor ...	Nínor ...	Lake ...	Partábgarh.
पालेरा ...	Pálerá ...	Pálera ...	Ditto ...	Bánswára.
पारबती ...	Párbatí ...	Párbati ...	River ...	Dholpur.
परतांबगढ़ ...	Partábgarh ...	Partábgarh ...	Lake, Fortress, Town and State.	
परतापोर ...	Partápor ...	Partápor ...	Town ...	Bánswára.
रायपुर ...	Ráepur ...	Raepur ...	Lake ...	Partábgarh.
राजाखेड़ा ...	Rájákherá ...	Rájakhera ...	Town ...	Dholpur.
राजराजेश्वर ...	Rájrájeshwar ...	Rájrájeshwar ...	Place of Pilgrimage.	Bánswára.
रामोर ...	Rámor ...	Rámor ...	Lake ...	Ditto.
रंगसागर ...	Rang Ságar ...	Rang Ságar ...	Ditto ...	Dúngarpur.
रानीगढ़ ...	Ránígarh ...	Ránigarh ...	Fortress ...	Partábgarh.
रतन ...	Ratan ...	Ratan ...	River ...	Ditto.
सागथली ...	Ságthalí ...	Ságthali ...	Lake ...	Ditto.
सगवाड़ा ...	Sagwárá ...	Sagwára ...	Town ...	Dúngarpur.
सेपऊ ...	Sepaú ...	Sepau ...	Fair and place of Pilgrimage.	Dholpur.
शिव ...	Shiv ...	Shiv ...	River ...	Partábgarh.
सीताकुंड ...	Sítákund ...	Sítakund ...	Place of Pilgrimage.	Ditto.
सोम ...	Som ...	Som ...	River ...	Dúngarpur.
श्रीगोतमनाथ ...	Srí Gotamnáth...	Sri Gotamnáth...	Place of Pilgrimage.	Partábgarh.
उटंगन ...	Utangan ...	Utangan ...	River ...	Dholpur.
विंध्याचल ...	Vindhyáchal ...	Vindhyáchal ...	Hill ...	Partábgarh.
वागीडोरा ...	Wágidorá ...	Wágidora ...	Town ...	Bánswára.

H. M. DURAND,

1st Asst. Agent to the Governor General.

HYDERABAD RESIDENCY.

NOTIFICATIONS.

Hyderabad Residency, the 20th October 1877.

No. 99.—Mr. H. A. Heath, Officiating District Superintendent of Police, Hyderabad Assigned Districts, has been granted privilege leave for eighteen days, with effect from the 24th August 1877.

Mr. E. A. Hobson, Officiating Assistant Superintendent, officiated as District Superintendent, 3rd Grade, for the period of Mr. Heath's absence on leave, *viz.*, from the 24th August to 10th September 1877, both days inclusive.

By Order,
G. H. TREVOR, *Captain,*
2nd Asstt. Resident.

The 26th October 1877.

No. 100.—With reference to Notification No. 97, dated 20th instant, granting three months' privilege leave to Captain G. H. Trevor, 2nd Assistant Resident, Hyderabad, Mr. A. J. Dunlop, Assistant Commissioner, 3rd Class, Hyderabad Assigned Districts, is appointed to officiate as 2nd Assistant Resident during Captain Trevor's absence, or until further orders.

A. J. DUNLOP,
Offg. 2nd Asstt. Resident.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Simla, the 25th October 1877.

With reference to Notification dated the 13th September last, Mr. E. Graham, Assistant Surveyor, 4th Grade, attached to No. 2 Khandesh and Bombay Native States Topographical Survey, availed himself of the leave granted therein on the forenoon of the 3rd, and returned to duty on the forenoon of the 19th October 1877; the unexpired portion of the leave is therefore cancelled.

H. L. THUILLIER, *Colonel, R.A.,*
Surveyor General of India.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 26th October 1877.

No. 102.—With the approval of the Government of India, Public Works Department, the following officiating appointments are made:—

Mr. S. A. L. Corrigan, Assistant Engineer, to officiate as Executive Engineer, Morar, during the absence on privilege leave of Captain Tomkins, R.E.

Lieutenant S. Grant, R.E., Assistant Engineer, to officiate as Executive Engineer, Meerut, during the absence on privilege leave of Captain Toller, R.E.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Lahore Division.

Lahore, the 22nd October 1877.

No. 26.—Sub-Conductor Alfred Algar, Supervisor, 2nd Grade, attached to the Lahore Executive Division, Military Works, is granted privilege leave for three months, from 1st November 1877, or from such date as he may avail himself of it.

The 27th October 1877.

No. 27.—The under-mentioned Engineer Officers and Upper Subordinates, temporarily transferred to Madras Famine Works, in Government of India, Public Works Department, Notification No. 487, dated 5th October 1877, left their respective Divisions, in this Division of Superintendence, for Madras, on the dates specified opposite their names:—

Executive Division.	Name.	Rank.	Date of departure for Madras.
Lahore ...	Lieutenant M. Marten, R.E.	Assistant Engineer.	26th September 1877.
" ...	Corporal V. H. Swann.	Overseer ...	26th September 1877.
Dalhousie	Captain G. D. A. Jackson.	Executive Engineer.	30th September 1877.
" ...	Sergeant Beevers	Supervisor...	2nd October 1877.

D. WARD, *Major, R.E.,*
Offg. Supdg. Engr., Lahore Divn., Mily. Works.

Meerut Division of Superintendence.

Meerut, the 24th October 1877.

No. 67.—Major J. Birney, R.E., Executive Engineer, Ranikhet Division, Military Works, availed himself of the twenty-one days' privilege leave granted him in this Office Notification No. 57, dated 27th September 1877, on the forenoon of the 17th October 1877.

No. 68.—Sergeant J. Tuck, Overseer, 1st Grade, is transferred from the Ranikhet to the Bareilly Division, which he joined on the 18th instant.

The 30th October 1877.

No. 69.—In continuation of this Office Notification No. 64, dated 18th instant, the following Officer and Subordinate in this Division of Superintendence, posted to the Famine Relief Works in the Madras Presidency, were relieved of their duties on the dates noted opposite each of their names:—

Mr. O. Hoerule, Assistant Engineer, 2nd Grade—forenoon, 24th September 1877.

Mr. A. Passanah, Overseer, 1st Grade—forenoon, 22nd September 1877.

No. 70.—Captain J. E. Toller, R.E., Executive Engineer, Meerut Division, Military Works, returned on the afternoon of the 21st October 1877 from the one month's privilege leave granted to him in this Office Notification No. 52 of the 8th September 1877.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Divn. of Superintendence, Mily. Works.

Oudh Command.

Lucknow, the 31st October 1877.

No. 75.—With reference to this Office Notification No. 56, dated the 6th September last, Lieutenant H. W. Smith, R.E., Assistant Engineer, attached to the Lucknow Division, Military Works, returned from the fifty days' privilege leave on the forenoon of the 15th instant.

The unexpired portion of his one day's leave is hereby cancelled.

No. 76.—Major Sanford, R.E., having returned from the Army Head-Quarters, where he was temporarily transferred on duty as per this Office Notification No. 50, dated the 10th August last, took over charge of the Lucknow Division, Military Works, from Lieutenant R. Maxwell Hyslop, R.E., on the 29th instant.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Command, Mily. Works.

Sirhind Command.

Umballa, the 26th October 1877.

No. 27.—Mr. A. Grant, C.E., Assistant Engineer, is temporarily transferred from the Umballa to the Kasauli Division of Military Works. He joined at Kasauli on the forenoon of the 20th October.

No. 28.—The under-mentioned Officers and Upper Subordinates temporarily transferred to Madras for employment on Famine Relief Works in Government of India, Public Works Department, Notification No. 437 of 5th October 1877, reported their departure on the dates noted opposite their respective names :—

Captain G. T. Maitland, Executive Engineer, on the afternoon of 14th September 1877.

Mr. J. D. Davies, Assistant Engineer, on the afternoon of 14th September 1877.

Mr. J. McCarthy, Supervisor, on the 15th September 1877.

Mr. E. C. O'Sullivan, Overseer, on the afternoon of 16th September 1877.

WILLIAM B. HOLMES, *Major, R.E.,*
Supdg. Engr., Sirhind Command, Mily. Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Simla, the 26th October 1877.

No. 28.—Captain R. J. Bond, R.E., Executive Engineer, 3rd Grade, Western Rajputana Railway, and Lieutenant J. Burn-Murdoch, R.E., Assistant Engineer, 2nd Grade, Rajputana Railway, are transferred to the Holkar and Neemuch Railways.

The 29th October 1877.

No. 29.—With reference to Government of India, Public Works Department, Notification No. 460 of the 22nd October 1877, Mr. H. H. Gahan, Assistant Engineer, 2nd Grade, is posted to the Sindia Railway.

No. 30.—Baboo Nundun Sing, Supervisor, 2nd Grade, Rajputana Railway, is transferred to the Holkar and Neemuch Railways.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 18th October 1877.

No. 63.—Mr. P. Bradley, Sub-Engineer, 1st Grade, and Mr. J. Kirby, Supervisor, 1st Grade, are transferred from the Tirhoot to Northern Bengal State Railway.

The 19th October 1877.

No. 64.—Mr. J. Baron, Executive Engineer, 4th Grade, Northern Bengal State Railway, is granted fifteen months' furlough under Chapter IV, Section 12 of the Civil Leave Code, with effect from 1st September 1877, or such subsequent date as he may be relieved of his duties.

The 26th October 1877.

No. 65.—With reference to Government of India, Public Works Department, Notification No. 394 of the 8th September 1877, Baboo Promotho Nath Ghose, Apprentice Accountant, was relieved on the 21st idem of his duties on the Northern Bengal State Railway on transfer to the Dhond and Munmar Railway.

No. 66.—Three months' privilege leave is granted to Mr. C. J. Rose, Supervisor, 2nd Grade, Northern Bengal State Railway, with effect from the forenoon of the 5th September 1877, on which date he availed himself of the same.

No. 67.—With reference to Government of India, Public Works Department, Notification No. 364 of the 17th August last, Baboo Ashotosh Bose, Probationary Accountant, 4th Grade, reported his arrival at Darjeeling and joined the Central Office of Accounts, Northern Bengal State Railway, on the forenoon of 3rd October 1877.

No. 68.—With reference to Government of India, Public Works Department, Notification No. 403 of 13th September 1877, Baboo Kader Nath Dass, Travelling Inspector of Accounts, Northern Bengal State Railway, reported his arrival at Darjeeling on the forenoon of 3rd October 1877, and proceeded to take charge of his duties on the Open Line.

No. 69.—Referring to Government of India, Public Works Department, Notification No. 407 of 14th September 1877, Mr. S. Kiddle, Accountant, 3rd Grade, reported his arrival at Darjeeling, and joined the Office of the Examiner of State Railway Accounts, North-Eastern System, on the forenoon of the 8th October 1877.

No. 70.—Mr. J. W. Parry, Assistant Engineer, 2nd Grade, Assam Extension Survey, is deputed to verify stores on the Northern Bengal State Railway.

No. 71.—Three months' privilege leave is granted to Store-keeper Mr. J. P. Devine, Northern Bengal State Railway, with effect from 9th November 1877, or such date as he may be permitted to avail himself of the same.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director of State Railways,
North-Eastern System.

Western System.

Murree, the 22nd October 1877.

No. 37.—Mr. W. Varden, Store-keeper, 2nd Grade, Indus Valley State Railway, is transferred to the Punjab Northern State Railway.

The 23rd October 1877.

No. 38.—Notification No. 30, dated 21st September 1877, is hereby cancelled, and Mr. Mackinnon, Assistant Engineer, 1st Grade, Indus Valley State Railway, is transferred to the Staff of the Engineer-in-Chief, Punjab Northern State Railway.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 22nd October 1877.

No. 227.—Messrs. W. A. Lesmond and Siva Dutta Pande, Assistant Engineers, 1st and 3rd Grades, respectively, are transferred from the Mooltan to the Upper Scinde District.

No. 228.—Mr. W. M. Barton, Temporary Sub-Engineer, 2nd Grade, Ghotki Division, was granted privilege leave for thirteen days in extension of that granted to him in this Office Notification No. 181 of the 23rd August 1877.

The 25th October 1877.

No. 229.—Mr. H. C. Graham, Executive Engineer, 2nd Grade, Sehwan Division, is granted privilege leave for three months, with effect from the 15th November or such subsequent date as he may avail himself of it.

No. 230.—Mr. E. C. Hawkes, Assistant Engineer, 1st Grade, Reti Division, is granted one month's privilege leave, with effect from the 19th November 1877.

No. 231.—Baboo Issen Chunder Mitter, Accountant, 3rd Grade, Shujabad Division, is granted two months' privilege leave, with effect from the 10th November or such subsequent date as he may be permitted to avail himself of it.

No. 232.—Doctor R. M. Meiklejohn, Surgeon, Indus Valley State Railway, reported his return from the leave granted to him in this Office Notification No. 167 of the 24th July on the forenoon of the 20th October 1877.

M. RAYNE,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 29th October 1877.

No. 55.—With reference to Notification No. 44, dated 4th ultimo, Baboo Mohomed Dhoomunkhan, Accountant, 4th Grade, reported himself for duty in the Central Office of Accounts on the afternoon of the 28th August, having been relieved of his duties in the Sambhar Division on the forenoon of the 27th idem.

G. F. MATHEW,
for *Manager.*

SINDIA STATE RAILWAY.

NOTIFICATION.

Agra, the 29th October 1877.

No. 24.—With reference to Director of State Railways, Central System, Notification No. 27 of 17th instant, Mr. R. Gatmell, Temporary Sub-Engineer, 1st Grade, reported his arrival at Agra on the forenoon of the 29th instant, and is posted to 1st Division of this Railway.

HORACE BELL,
Engineer-in-Chief.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Oct. 22	...	4,98,408	...	6,96,212	73,83,255	68,70,518
" 23	6,40,971	6,53,208	6,71,150	6,60,186	76,92,296	70,59,822
" 24	...	6,85,015	...	6,60,186	81,59,592	63,95,139
" 25	62,270	5,28,826	...	7,22,456	86,59,812	56,97,012
" 26	1,609	4,14,493	...	7,24,065	90,00,447	51,63,673
" 27	6,93,750	5,54,507	...	14,17,815	92,24,796	47,42,248

CALCUTTA MINT,
The 29th Oct. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 1st November 1877 ... Rs. 49,16,102-7-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
2nd Nov. 1877.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows :—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 "	@	"	2	12	0	"
23 "	@	"	2	14	0	"
24 "	@	"	3	0	0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 "	@	"	2	4	0	"
under 7 "	@	"	2	0	0	"

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

Statement of the Affairs of the Bank of Bengal for the week ending 30th October 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid-up	2,00,00,000	0	0
Reserve Fund	18,99,355	0	0
Public Deposits at Head Office ... 84,71,124 1 6; Public Deposits at Branches ... 97,78,574 12 0	1,82,49,698	13	6
Other Deposits at Head Office and Branches	1,96,90,027	9	7
Bank Post Bills, &c.	2,51,575	12	2
Sundries	10,37,879	2	1
RUPEES ...	6,11,28,536	5	4

ASSETS.	Rs.	A.	P.
Government Securities	1,08,99,876	12	1
Loans on Government Securities, &c., at Head Office and Branches ...	50,45,335	9	9
Accounts of Credit on Government Securities, &c., at Head Office and Branches	47,12,566	5	10
Bills discounted and purchased at Head Office and Branches	1,53,02,056	12	5
Balances with other Banks ...	9,59,637	9	10
Dead Stock	10,02,747	5	3
Stamps	7,613	6	0
Sundries	2,71,846	7	9
	3,82,01,680	5	11
Cash and Currency Notes at Head Office ... 1,18,12,037 7 2; Cash and Currency Notes at Branches ... 1,11,14,818 8 3	2,29,26,855	15	5
RUPEES ...	6,11,28,536	5	4

By order of the Directors,

BANK OF BENGAL, *Calcutta, 1st Nov. 1877.*

W. WESTLAND, *Offg. Chief Acctt. & Depy. Secretary.*

W. D. CRUICKSHANK, *Offg. Secy. & Treasurer.*

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
79	B 52—91990	10	Mr. W. Cabble, Madras.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
167	B 49—46004	10	Major A. F. Laughton, Bellary.
168	B 42—91933	20	Govind Panyeur, Benares.
	B 55—29936	50	
169	B 49—01441	10	B. Srinivassiengar, Bangalore.
	„ —01442	10	
170	B 52—89083	10	Mrs. M. C. Shannon, Chingleput.
47	B 54—07429 } wrongly joined.	20	P. Nagaraz, Cocanada.
	„ —14260		
48	B 54—32579 } ditto	20	Hajee Aboobaker, Bahaldina, Madras.
	„ —32580		

FORT ST. GEORGE.—Acctt. Genl.'s Office, *The 22nd October 1877.*

G. W. CLINE, LL.D., *Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.*

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
69	E 13—24389	100	Baboo Bhola Nath Mitter, No. 15, Auheritola Street, Calcutta.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
110	E 5—29023	20	Kalka Pershad, Darogha, Abkari, Hurdui.
112	E 10—91671	10	Gunga Ram, Carpenter, Lahore.
	E 12—33532	20	
113	E 5—90463	20	Teju Ram, Magina, Zilla Jhung.
119	E 7—94381	5	S. Bland, Esq., Delhi.
28	E 10—64411 }	10	Mohammad Deen, Lahore.
	„ —64412		
33	E 13—18567 } wrongly joined	100	Ardasur Baramji, care of Bapooji Pestonji, Merchants, Lahore.
	„ —20184		

LAHORE,—Paper Currency Office; *The 26th October 1877.*

W. T. PIERCY, *Asstt. to Acctt. Genl., in charge of Currency Office.*

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
278	L 92—46575	50	Babu Bholanath Mittra.
279	L 48—80777	20	Mr. G. C. Francis.
280	O 3—28589	20	Babu Rausbehari Bose.
281	L 92—36974	50	Mohamed Bux Sowdaguruddeen.
	„ —01535	50	
282	L 92—58787	50	Moolchund, Huruchund, Bissonchund.
283	L 94—34986	100	Mr. F. M. Jacobs.
285	L 94—14371	100	Messrs. Colvin, Cowie & Co.
	„ —07247	100	
	„ —13587	100	
286	L 90—79939	20	Babu Amrito Lal Chowdhary.
287	L 84—69592	100	Moorarjee Hury Das.
288	O 4—76586 to „ —76595	20 each	The District Superintendent of Police, 24-Pergunnahs.
289	L 81—22048	50	The District Superintendent of Police, Dacca.
	„ —22044	50	
	„ - 01235	50	
	L 77—83037	20	
	L 63—02554	20	
	L 59—72698	10	
	L 97—24216	10	
	„ —87547	10	
	„ —87550	10	
291	O 6—85771	10	The Inspector of Post Office, Calcutta.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
184	L 94—36573 „ —36570	100	The Chief Pay Master, E.-I. Railway, Calcutta.
	L 26—08331 „ —08330	5	
185	L 27—95340 „ —95339	5	Mr. N. W. Jackson.
186	L 9—85616 L 15—81467	5	Babu Shoshe Mohun Shaw.
	L 22—14188 „ —14190	5	
187	L 24—86213 „ —86214	5	Messrs. Thacker, Spink & Co.
169	O 6—53848 „ —53843	10	Babu Kallychurn Ghose.
297	L 23—16886	5	Babu Woomachurn Sen.
298	L 59—99440	10	Babu Shoroshee Gupta.
299	L 15—64887	5	Babu Sooresh Chunder Sen.
300	A 57—53815	50	Allah Deah.
301	L 81—18639	50	Messrs. Thacker, Spink & Co.
	L 61—82732	10	
	L 40—85406	10	
	L 22—02444	5	
	L 24—60792	5	

CALCUTTA,—Paper Currency Dept.; *The 2nd Nov. 1877.*

R. E. HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
32	D 10—84024	5	The District Superintendent of Police, Cawnpúr.
33	D 6—98712	10	Kunhia Lall, Jounpúr.
	D 11—45373	10	
	„ —56155	10	
34	D 4—36553	50	William Hill, Esq., Dehra Dún.
	D 7—83420	100	
35	D 4—75452	50	Shadulkhan, Mooradabad.
	D 18—12723	100	
36	D 4—56176	50	Aulum Ali, Kheri, Oudh.
	D 18—04786	100	

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
63	D 10—94138	5	C. T. Evans, Esq., Saharunpúr.
64	D 11—73265	10	Núr Olla, Hamírpúr.
65	D 4—60086	50	Hoshyarsingh, Kheri, Oudh.
66	L 47—24035	20	Summirúddy, Naini Tal.

ALLAHABAD,—Paper Currency Office; *The 25th October 1877.*

H. KEENE.
Asstt. Acctt. Genl., in charge of Paper Currency Office

Bombay Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No. 1877.	No. of Notes		Value. Rs.	Name of Claimant.
H161	M 22—36438		20	Raghunáth Prabhákar Apte, Akola.
	M 30—06224		10	
H165	C 84—76068		20	Mr. H. G. Palliser, Executive Engineer for Irrigation, Belgaum and Dharwar.
	C 97—70973		10	
H166	M 21—35696		10	Mr. Wagjeebhoy Metabhoy, Mamlatdar, Amod.
H167	M 22—88687		20	Captain W. F. Woodward, 68th Regiment, Neemuch.
M99	M 22—25686	wrongly joined	20	Ardeseer Cursetjee, Messrs. Crawford & Co., Auctioneers, Bombay.
	„ —25687			
M100	M 23—04703	ditto	50	Dharamsey Pardhánjee, New Cloth Market, Bombay.
	„ —18966			
	F 8—49318	ditto	20	
	C 99—67375			
	„ —81171	ditto	20	
	„ —81147			
	M 28—56299	ditto	10	
	M 20—82752			
	C 98—54033	ditto	10	
	C 97—78309			
M101	M 3—44602	ditto	5	Atmaram Balkrishna, No. 147, New Wady, Bombay.
	„ —44603			

BOMBAY.—Paper Currency Dept.; *The 30th October 1877.*

W. WELLS,
Assistant Commissioner.

Calicut Circle.

NOTES WHOLLY LOST OR DESTROYED.

No. of Notes.	Value. Rs.	Name of Claimant.
J 7—76235	5	Commissioner for Mr. W. Cobble, Engine Driver, Madras Railway, Royapuram.
„ —76236	5	

NOTES PARTIALLY LOST OR DESTROYED.

J 9—04602		10	S. Sawmi Iyer, Deputy Inspector of Schools, Coimbatore.
J 6—65292		10	B. H. Sreekuntia, Agent, Town Bank Limited, Bangalore.
„ —80136		10	
J 9—05100		10	P. Amurdom Pillay, Native Pastor, Perrœwalkum, Madras.
J 9—08276		10	Mr. P. E. D'Cruz, Police Inspector, Calicut.
J 6—38201	wrongly joined	10	Mr. B. Vieyra, Government Telegraph Office, Madras.
„ —38197			

CALICUT.—Paper Currency Office; *The 25th October 1877.*

Depy. Collector, in charge of Paper Currency.

Kurrachee Circle.

NOTE PARTIALLY LOST OR DESTROYED.

No. of Note	Value. Rs.	Name of Claimant.
G 7—83618	10	Lieutenant C. H. Law, 54th Regiment, Morar.

KURRACHEE.—Paper Currency Dept.; *The 24th October 1877.*

W. A. INGLE,
Asstt. Depy. Commr. of Paper Currency.

Nagpur Circle.

HALF NOTES.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
18	F 7—66964	10	Mr. J. Johnston, of Bombay.
16	F 7—72478	10	Bundi Ali Khan, Chaprassie, Forest Department, Betul.
	F 13—21948	5	

NAGPUR.—Paper Currency Office; *The 25th October 1877.*

C. G. VANSITTART,
for *Depy. Commissioner of Paper Currency.*

POST OFFICE.

NOTIFICATIONS.

Simla, the 12th October 1877.

Special attention is invited to the recent reduction of the rates of postage chargeable on inland parcels and packets.

The present rates are:—

	Parcels (Closed Covers). Annas.	Packets (Open Covers). Annas.
Not exceeding 10 tolas ...	...	1
Not exceeding 40 tolas ...	8	2
For every additional 40 tolas or fraction thereof	4	2

Attention is also invited to the facility now offered to the sender of a registered letter to have an acknowledgment signed by the addressee sent to him, if he prepays at the time of posting an extra postage fee of 1 anna.

A like facility for obtaining acknowledgments for parcels has now been introduced, but it only applies to parcels for which receipts are given under paragraph 14, page 4 of the Postal Guide of 1st September 1877.

E. R. DOUGLAS,
Offg. Dy. Dir. Genl. of the Post Office of India.

Calcutta, the 2nd November 1877.

Mails for Akyab and Kyouk Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 4th November 1877, at 7 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Puttialla*, will be closed at the General Post Office on Sunday, the 4th November 1877, at 7 P. M.

Mails for Port Blair and Camorta can be sent by this opportunity.

The Overland Mail is expected to arrive in Calcutta by morning train on Sunday, the 4th November 1877.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 5th November 1877, at 7 P. M.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 6th November 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate Ports, for transmission per Steamer *Madura*, will be closed at the General Post Office on Wednesday, the 7th November 1877, at 7 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 9th November 1877.

2. Book-post and pattern packets must be posted on the 8th November 1877.

N. B.—The Letter Box will close at 7 P. M. precisely after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 7-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 8 P. M.

Mails for Ceylon, Straits, Hong-Kong and United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 10th November 1877, at 7 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 2nd November 1877.

Annisett, C.
Apcar, M. G.
Austin, T.
Barridge, H.
Bell, H.
Bridgwell, J. M.
British Consul.
Browne, F. E.
Brown, J.
Brown, W. J.
Budd, G. H.
Calvert, J.
Campbell, J. T.
Churcher, D.
Clews, Jas.
Coello, E. A.
Coglan, J. A.
Collins, James.
Cooper, A.
Corbett & Co., Messrs.
DeCosta, Mrs.
DeSouza, F.
Dickerson, W.
Ditmas, J.
Edda, Mrs.
Fairley, Dr. F.
Fanskart, Z.
Fisher, H. D. & Co.
Forbes, Colu. Chas.
Francis, Miss B.
Freeman, W. B.
Fuller, G.
Gomes, Domingo.
Grant, J. W.
Hayes, Mrs. G. S.
Henty, J. H.
Higby, Mrs.
Hodgkinson, R.
Holland, J.
Howard, S. E.
Hicks, Mrs. R.
Hunmen, G.
Indian Spectator Press.
Jackson, J. W.
Jacoboviez & Co., Messrs.
Joseph, H. C.
Joseph & Co.
Kelly, W.
Keough, R. T.
Kerr, Geo. E.
Lawrence, Manuel.
Lewis, J. H.
Lowe, Robert.
Lucas, G. T.
Luke, P. V.
Macartney, Lt. P. W. M.
Maclean, F. H.
Marsh, T. W.
McTernace, P.
Montriou, W. F. C.
Nephew & Sons, Messrs.
Plant Brothers, Messrs.
Ravenscroft, C. K.
Rhoodie, Mr.
Robertson, Dr. R. A.
Row, Mrs. H. C.
Sandeman, Capt. A. P.
Sutherland, Miss S.
Shead, Mrs. B.
Smith, Alexander.
Solano, Mrs.
Valley, J. A.
Vaughan, Mrs. L.
Vorrieter, G.
Williams, G. P.
Young, Chas.

Letters marked "Care of Post Office to be kept till called for."

Bamford, R.
Beck, R. A.
Beedell, Capt. W.
Bradbury, J. F.
Browning, W. E.
Brown, Mrs. Arthur.
Brunn, Arthur.
Brunn, F. F.
Burland, Chas.
Cernoe, Stefano, Sigr.
Chennell, Thomas.
Cumberland, A. H.
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, NOVEMBER 3, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

With the approval of the Director of State Railways, Central System, it is hereby notified for public information that on and after the 1st December 1877, all Railway Stations of the Holkar and Neemuch State Railways will be open for the receipt of telegraph messages sent by the public under the usual rules.

2. The additional stations thus opened are :—

Ajanti,
Atar,
Kheri,
Balwara,
Kalakund,
Ras,

on the Holkar State Railway, and

Pahlia,
Ajnod,

on the Neemuch State Railway.

3. These offices will be open for receipt of messages between the hours of 6 A.M., and 6 P.M., and at such times as passenger trains are present in the stations.

W. S. S. BISSET,
Manager (Open Line),
Holkar and Neemuch State Railways.

NOTICE.

Mr. George Harper has been appointed Agent of the Calcutta Branch of the Oriental Bank Corporation.

By order of the Court of Directors,
J. F. BERWICK,
Agent.

CALCUTTA,
The 1st November 1877.

PROMISSORY NOTE.

Stolen or accidentally destroyed

The lower half of Government Promissory Note No. 097595 of the 4 per cent. loan, 1st May 1865, for Rs. 1,000, enfaced for payment of interest in London, and standing in the name of Harriet Louisa Tonnochy, the proprietress, by whom it never has been endorsed to any person. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietress.

ROB. H. SMITH,
Attorney for the proprietress.

MEERUT,
The 2nd October 1877.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, NOVEMBER 3, 1877. { Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 17th October 1877, and is hereby promulgated for general information :—

ACT No. XVII OF 1877.

THE PANJA'B COURTS' ACT, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of Acts.
3. Interpretation-clause.

CHAPTER II.

OF THE CONSTITUTION OF THE COURTS.

4. Grades of Courts.
5. Constitution of Chief Court and appointment and tenure of Judges.
6. Rank and precedence of Judges of Chief Court.

SECTIONS.

7. Certain powers to be exercised *ex officio*.
8. Assistant Commissioner or Tahsildár may be invested with higher powers.
9. Any person may be invested with certain powers.
10. Exercise of such powers by benches.
11. Persons and benches exercising such powers to be deemed Courts of corresponding grades.
12. Such powers where and in what cases to be exercised.
13. Power to alter local limits of jurisdiction.

CHAPTER III.

OF THE JURISDICTION AND POWERS OF THE CHIEF COURT.

14. Civil appeals from subordinate Courts.
15. Criminal, appellate and revisional jurisdiction.
    Power to try European British subjects.
16. Power to withdraw and try or to transfer suits.
17. Appeals from original jurisdiction of Chief Court.
18. Limitation of such appeals.
19. Delegation of powers to its members.
    Proviso.
20. Rule of decision when Judges differ.
21. Power to refer question to full bench.
22. Power to appoint ministerial officers.
23. Powers and duties of such officers.
24. Suspension and dismissal of such officers.
25. Superintendence and control of subordinate Courts.

SECTIONS.

26. Power to make rules as to petition-writers.
27. Power to make rules as to other matters.
28. Registers, books, accounts and statements to be kept and furnished by Chief Court.
29. Chief Court to be deemed a High Court within Act X of 1877, sections 633 and 637.

CHAPTER IV.

OF THE JURISDICTION AND POWERS OF THE SUBORDINATE CIVIL COURTS.

30. Controlling powers of Commissioners and Deputy Commissioners.
31. Principal Court of original jurisdiction.
32. No pecuniary limits to jurisdiction of Deputy Commissioner.
Pecuniary limits of jurisdiction of other Courts.
33. Powers of Courts of Commissioner and Deputy Commissioner.
34. Power to distribute business.
35. Ministerial officers of subordinate Courts.
36. Power to fine ministerial officers.

CHAPTER V.

OF APPELLATE JURISDICTION.

37. First appeals.
38. When Commissioner and Chief Court may receive further appeal.
39. Modification of Code of Civil Procedure, sections 584, 586.
40. Period of limitation.
41. Power to withdraw and try or to transfer appeal.

CHAPTER VI.

OF ADVOCATES AND PLEADERS.

42. Who may plead, &c., in the Courts.
43. Power to make rules regarding pleaders.
44. Power to withdraw or suspend permission to appear, &c., in Courts.
45. Power to fix pleaders' fees as between parties.

CHAPTER VII.

MISCELLANEOUS.

46. Judges not to try certain suits and appeals.
47. Rules when to have force of law.
48. Local Government may transfer power conferred by section 25, to a single Judge.
49. Power to invest Settlement Officers with powers of Civil Courts in certain cases.
50. Power to alter subordination of Courts for purposes of section 49.
SCHEDULE.

An Act to consolidate and amend the law relating to Courts in the Panjáb.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the Courts in the Panjáb; and whereas the Secretary of State for India in Council has given his previous sanction to the passing of this Act; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Panjáb Courts' Act, 1877:"

Local extent.

It extends to all the territories for the time being under the administration of the Lieutenant-Governor of the Panjáb;

Commencement.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

But all Courts constituted, appointments made, rules and forms prescribed, orders, directions and licenses issued and powers conferred under any of the said Acts, shall, as far as may be, be deemed to have been respectively constituted, made, prescribed, issued and conferred under this Act.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context, "Assistant Commissioner" includes Extra Assistant Commissioner, and "Tahsíldár" includes Munsif.

CHAPTER II.

OF THE CONSTITUTION OF THE COURTS.

Grades of Courts.

4. Besides the Courts established under any other enactment for the time being in force, there shall be eight grades of Courts (namely):—

(1) the Chief Court;

(2) the Court of the Commissioner;

(3) the Court of the Deputy Commissioner;

(4) the Court of the Assistant Commissioner with full powers;

(5) the Court of the Assistant Commissioner with special powers;

(6) the Court of the Assistant Commissioner with ordinary powers;

(7) the Court of the Tahsíldár with special powers; and

(8) the Court of the Tahsíldár with ordinary powers.

5. The Chief Court shall consist of three or more Judges, who shall be appointed by the Governor General in Council, and shall hold their offices during his pleasure, and of whom one at least shall always be a barrister of not less than five years' standing.

Constitution of Chief Court and appointment and tenure of Judges.

6. The Judges of the Chief Court shall have rank and precedence according to the seniority of their appointments as such Judges:

Rank and precedence of Judges of Chief Court.

Provided that a Judge permanently appointed shall be deemed senior to an officiating Judge.

7. Every person appointed by the Local Government to be or to act as a Commissioner, Deputy Commissioner, Assistant Commissioner or Tahsíldár shall, in the division, district or tahsíl to which he may from time to time be posted, have the powers of a Court of a Commissioner, a Deputy Commissioner, an Assistant Commissioner with ordinary powers, or a Tahsíldár with ordinary powers, as the case may be.

Certain powers to be exercised *ex officio*.

8. The Local Government may from time to time confer upon any Assistant Commissioner the powers of an Assistant Commissioner with full powers, or of an Assistant Commissioner with special powers, or upon any Tahsíldár the powers of a Tahsíldár with special powers, and may withdraw any powers so conferred.

Assistant Commissioner or Tahsíldár may be invested with higher powers.

Any Assistant Commissioner or Tahsíldár invested with powers under this section may exercise such powers in any district or tahsíl, as the case may be, to which he may from time to time be posted.

9. The Local Government may from time to time confer upon any person all or any of the powers of a Court of any of the seven grades last mentioned in section four, and may withdraw any powers so conferred.

Any person may be invested with certain powers.

10. The Local Government may direct that any three persons invested with powers of the same description under section nine, shall exercise such powers sitting together as a bench and not otherwise.

Exercise of such powers by benches.

When such persons sit together as a bench, the decision of the majority of them shall be deemed to be the decision of the bench.

11. Except for the purposes of exercising control over any other Court, any person or any bench exercising the powers of a Court of any grade under section nine or section ten shall be deemed to be a Court of such grade for all the purposes of this Act.

Persons and benches exercising such powers to be deemed Courts of corresponding grades.

12. Any person or bench invested under section eight, nine or ten with the powers of a Court of any grade shall exercise such powers and discharge the functions of such Court within such local limits, and in such classes of cases, as the Local Government may from time to time direct.

Such powers where and in what cases to be exercised.

13. The Local Government may from time to time, by notification in the official Gazette, fix the local limits of the jurisdiction of any Court of any of the seven grades last mentioned in section four.

Power to alter local limits of jurisdiction.

CHAPTER III.

OF THE JURISDICTION AND POWERS OF THE CHIEF COURT.

14. The Chief Court shall be deemed, for the purposes of all enactments for the time being in force, to be the highest Civil Court of appeal in the territories to which this Act extends.

Civil appeals from subordinate Courts.

15. The Chief Court shall be the highest Court of criminal appeal or revision in the said territories, and shall have power, as a Court of original jurisdiction, to try European British subjects committed to it for trial.

Criminal, appellate and revisional jurisdiction.

Power to try European British subjects.

16. The Chief Court may, either of its own motion or on the application of any of the parties, after giving notice to the parties and hearing such of them as desire to be heard, withdraw any suit or other civil proceeding instituted in any Court under its superintendence or control, and try or dispose of such suit or proceeding itself, or transfer the same for trial or disposal to any other Court under its superintendence or control and competent to try or dispose of such suit or proceeding in respect of its nature and the amount or value of its subject-matter.

Power to withdraw and try or to transfer suits.

17. Except as otherwise provided by any law for the time being in force, an appeal shall lie from any decree or order passed or made by the Chief Court—

Appeals from original jurisdiction of Chief Court.

(*a*) in exercise of the original jurisdiction conferred by section sixteen; or

(*b*) in exercise of any other original jurisdiction of a civil nature to which the Chief Court may by rule extend this section:

Provided that such appeal shall lie only in the cases and in manner following (that is to say):—

(*c*) when such decree or order is made by a single Judge, an appeal shall lie, either to a bench consisting of two other Judges, or to the full bench, as the Court may, by general rule or special order from time to time, direct;

(*d*) when such decree or order is made by a bench of Judges not being the full bench, and such Judges differ in opinion, the appeal shall lie from such decree or order to the full bench.

18. In the Indian Limitation Act, 1877, Schedule II, Nos. 151 and 162, after the word "Bombay" the following words shall be inserted (namely): "or the Chief Court of the Panjáb."

Limitation of such appeals.

Delegation of powers to its members.

19. Except as herein or by any other enactment for the time being in force otherwise provided, the Chief Court may make rules to provide in such manner as it thinks fit for the exercise by one or more of its Judges of any powers conferred on it by this Act, or by any other enactment for the time being in force:

Proviso.

Provided that no decree, order, sentence or decision of any Court shall be reversed by any Judge of the Chief Court sitting alone.

Rule of decision when Judges differ.

20. When there is a difference of opinion among the Judges composing any bench of the Chief Court on any question arising before such Judges in the exercise by them of any powers conferred on such Court by this Act, or by any other enactment for the time being in force, such question shall, except as otherwise provided by any enactment for the time being in force, be decided as follows, that is to say:—

If the number of such Judges concurring in one opinion upon such question is larger than the number holding any other opinion upon such question, the decision shall be in accordance with the opinion of such larger number.

If the numbers of such Judges holding two or more opinions on such question are equal, the following rules shall be observed, that is to say:—

(a) if such bench is the full bench, or is exercising any original jurisdiction to which section seventeen applies or is extended, the decision upon such question shall be in accordance with such one of these opinions as is held by the Judge who has precedence under section six;

(b) in other cases the bench before which such question has arisen shall refer the same to the full bench, and the full bench shall decide the same in accordance with the rules hereinbefore contained, and the case in which such question has arisen shall be disposed of by the bench referring such question in accordance with the decision of the full bench thereon.

Power to refer question to full bench.

21. Any single Judge of the Chief Court or any bench of Judges of such Court (not being the full bench) exercising any powers conferred on the Chief Court by this Act or by any other enactment for the time being in force, may refer for the decision of the full bench any question of law or custom having the force of law, or the construction of any document, or the admissibility of any evidence arising before such Judge or bench of Judges.

Any Judge or bench making a reference on any question in any case under this section, shall dispose of such case in accordance with the decision of the full bench on such question.

Power to appoint ministerial officers.

22. The Chief Court may from time to time appoint a Registrar and Deputy Registrar and such other ministerial officers as may be necessary for the administration of justice by such Court and for the exercise and performance of the powers and duties conferred and imposed on it by this Act.

The appointment of the Registrar shall be subject to the sanction of the Local Government.

Powers and duties of such officers.

23. The officers so appointed shall exercise such powers and discharge such duties of a ministerial nature as the Chief Court may from time to time direct.

Suspension and dismissal of such officers.

24. Any such officer may be suspended or dismissed from his office by order of the Chief Court: Provided that neither the Registrar nor the Deputy Registrar shall be dismissed without the previous sanction of the Local Government.

Superintendence and control of subordinate Courts.

25. The general superintendence and control over all Courts of the seven grades last mentioned in section four and over all Courts of Small Causes shall be vested in, and such Courts shall be subordinate to, the Chief Court.

Power to make rules as to petition-writers.

26. The Chief Court may from time to time make rules—

(a) declaring what persons shall be permitted to practise as petition-writers in the Courts of the Panjáb;

(b) regulating the conduct of persons so practising.

Whoever breaks any rule made under this section and having the force of law shall be liable, on conviction before a Magistrate, to a fine which may extend to fifty rupees.

Power to make rules as to other matters.

27. The Chief Court may from time to time—

(a) make rules consistent with this Act conferring and imposing on the ministerial officers of the Courts subject to its superintendence, such powers and duties of a ministerial nature as it thinks fit, and regulating the mode in which powers and duties so conferred and imposed shall be exercised and performed;

(b) make rules consistent with this Act to determine in what cases pleaders practising in such Courts shall be permitted to address such Courts in English;

(c) prescribe forms of seals to be used by such Courts;

(d) prescribe forms for such books, entries, statistics and accounts as it thinks necessary should be kept, made or compiled in such Courts or submitted to any authority;

(e) make rules consistent with this Act, providing for the inspection of such Courts and the supervision of the working thereof;

(f) make such rules consistent with this Act, institute such inquiries and submit such recommendations to the Local Government as it may think fit, with a view to promoting the efficiency of the judicial and ministerial officers of such Courts and maintaining proper discipline among such officers.

Registers, books, accounts and statements to be kept and furnished by Chief Court.

28. The Chief Court shall keep such registers, books and accounts as may be necessary for the transaction of the business of the Court, and shall submit to the Local Government such of the same registers, books and accounts and statements of the work done in the Court as may from time to time be required by the said Government.

The Chief Court shall also comply with such requisitions as may from time to time be made by the Governor General in Council or by the Local Government for certified copies of, or extracts from, the records of the Court.

Chief Court to be deemed a High Court within Act X of 1877, sections 633 and 637.

29. The Chief Court shall be deemed to be a High Court within the meaning of the Code of Civil Procedure, sections 633 and 637.

CHAPTER IV.

OF THE JURISDICTION AND POWERS OF THE SUBORDINATE CIVIL COURTS.

Controlling powers of Commissioners and Deputy Commissioners.

30. Subject to the general superintendence and control of the Chief Court,—

every Commissioner shall control (*a*) the Courts of all Deputy Commissioners, (*b*) the Courts of all persons invested under section nine with the powers of a Commissioner within his division, and (*c*) the Courts controlled by the Deputy Commissioners within his division, and

subject to the control of the Commissioner, every Deputy Commissioner shall control (*a*) all Courts of the five grades last mentioned in section four and all Courts of Small Causes, and (*b*) all Courts of persons invested under section nine with the powers of a Deputy Commissioner within his district.

Principal Court of original jurisdiction.

31. Except as otherwise provided by any enactment for the time being in force, the Court of the Deputy Commissioner of a district shall be deemed to be the District Court or principal Civil Court of original jurisdiction in such district.

32. Except as otherwise provided by any enactment for the time being in force,—

No pecuniary limits to jurisdiction of Deputy Commissioner.

(*a*) the Court of the Deputy Commissioner shall have jurisdiction for the adjudication of original civil suits without limit as regards the amount or value of the subject-matter of such suits, and

Pecuniary limits of jurisdiction of other Courts.

(*b*) each of the Courts mentioned in the first column of the subjoined table shall have jurisdiction for the adjudication of such suits when such amount or value does not exceed the limit prescribed for such Court in the second column of the said table :—

Court.	Limit of jurisdiction.
	Rs.
(*a*) The Court of the Assistant Commissioner with full powers ...	10,000
(*b*) The Court of the Assistant Commissioner with special powers ...	500
(*c*) The Court of the Assistant Commissioner with ordinary powers ...	100
(*d*) The Court of the Tahsildár with special powers	300
(*e*) The Court of the Tahsildár with ordinary powers	50

Powers of Courts of Commissioner and Deputy Commissioner.

33. Any Commissioner or Deputy Commissioner may exercise, as regards the Courts under his control, the same powers of withdrawal, trial, disposal and transfer as are conferred by section sixteen on the Chief Court.

The Court trying any suit withdrawn under this section from a Court of Small Causes shall, for the purposes of such suit, be deemed to be a Court of Small Causes.

The Local Government may, from time to time, confer on any Assistant Commissioner the powers of a Deputy Commissioner under this section, and withdraw the same.

Power to distribute business.

34. Notwithstanding anything contained in the Code of Civil Procedure, every Commissioner and Deputy Commissioner may by written order direct that any civil business cognizable by his Court and the Courts under his control (including the execution of decrees) shall be distributed among such Courts in such manner as he thinks fit:

Provided that no direction issued under this section shall empower any Court to exercise any jurisdiction in any suit of which the amount or value of the subject-matter exceeds its proper jurisdiction:

Provided also that no such direction shall be inconsistent with any direction or notification issued by the Local Government under section twelve or thirteen.

Ministerial officers of subordinate Courts.

35. The ministerial officers of the Courts of the Commissioners, Deputy Commissioners and Courts of Small Causes shall be appointed, and may be suspended and dismissed, by the Judges of those Courts respectively, whose orders in such matters shall, in the case of a Commissioner, be final, and, in the case of a Deputy Commissioner and the Judge of a Court of Small Causes, be subject to the general control of the Commissioner.

The ministerial officers of all Courts controlled by a Deputy Commissioner other than a Court of Small Causes shall be appointed, and may be suspended and dismissed, by the Deputy Commissioner, but subject to the general control of the Commissioner.

Every appointment under this section shall be made subject to such rules as the Local Government from time to time prescribes in this behalf.

The present ministerial officers of the Courts subordinate to the Chief Court shall be deemed to have been appointed under this section.

Power to fine ministerial officers.

36. The Judge or presiding officer of every Court under the control of a Deputy Commissioner may fine in an amount not exceeding one month's salary any of the ministerial officers of such Court who is guilty of misconduct or neglect in the performance of the duties of his office.

The Deputy Commissioner, subject to the general control of the Commissioner, may on appeal or otherwise reverse or modify any such order made

by any such Judge or officer other than a Judge of a Court of Small Causes; and may of his own motion fine up to the amount of one month's salary any ministerial officer of any Court under his control other than a Court of Small Causes.

Any Commissioner or Deputy Commissioner and the Judge of any Court of Small Causes may fine any ministerial officer of his Court in an amount not exceeding one month's salary.

CHAPTER V.

OF APPELLATE JURISDICTION.

First appeals.

37. When by any law for the time being in force an appeal is allowed from any decree or order passed or made by a Civil Court of original jurisdiction, and no provision applicable to the territories to which this Act extends is made by such law for determining the Court to which such appeal shall lie, such appeal shall lie as follows, that is to say :—

(*a*) when such decree or order is passed or made by the Court of a Tahsíldár or of an Assistant Commissioner with special or ordinary powers—to the Court of the Deputy Commissioner;

(*b*) when such decree or order is passed or made by the Court of an Assistant Commissioner with full powers or of a Deputy Commissioner—to the Court of the Commissioner;

(*c*) when such decree or order is passed or made by the Court of a Commissioner—to the Chief Court.

When Commissioner and Chief Court may receive further appeal.

38. When the decision of the Court of a Deputy Commissioner or Commissioner passed in appeal under section thirty-seven reverses or modifies the decree or order of the Court of original jurisdiction, and is not declared by any law for the time being in force to be final, the Court of the Commissioner, when such decision has been passed by the Court of a Deputy Commissioner, and the Chief Court, when such decision has been passed by the Court of a Commissioner, may receive a further appeal, if, on a perusal of the grounds of appeal and of copies of the judgments of the lower Courts, it is of opinion that a further consideration of the case is requisite for the ends of justice.

Modification of Code of Civil Procedure, sections 584, 586.

39. The following clause shall be added to the Code of Civil Procedure, section 584:—

"(*d*) the existence or non-existence, validity or invalidity, of a custom alleged to have the force of law."

The words "second appeal" in section 585 of the same Code shall be deemed to include an appeal against the order of the Court of a Commissioner passed under section thirty-eight of this Act.

In modification of the same Code, section 586, a further appeal may be received under section thirty-eight of this Act in any suit of the nature cognizable in Courts of Small Causes when the amount or value of the subject-matter of the original suit is less than five hundred rupees: Provided that no such appeal shall lie when such amount or value does not exceed the sum of fifty rupees.

Period of limitation.

40. The period of limitation for an appeal under section thirty-seven, thirty-eight or thirty-nine shall run from the date of the decree, order or decision appealed against, and shall be as follows, that is to say :—

(*a*) when such appeal lies to the Court of a Deputy Commissioner or Commissioner—sixty days;

(*b*) when such appeal lies to the Chief Court—ninety days.

In computing such periods of sixty and ninety days, and in all respects not herein specified, the limitation of such appeals shall be governed by the provisions of the Indian Limitation Act, 1877.

Power to withdraw and try or to transfer appeal.

41. Any Civil Court may, either of its own motion or on the application of any of the parties, after giving notice to the parties and hearing such of them as desire to be heard, withdraw any civil appeal pending in any Court under its superintendence or control, and try such appeal itself or transfer the same for trial to any other Court under its superintendence or control and of a grade equal or superior to that of the Court from which such appeal is withdrawn.

CHAPTER VI.

OF ADVOCATES AND PLEADERS.

Who may plead, &c., in the Courts.

42. Notwithstanding anything contained in the Pleaders, Mukhtárs and Revenue Agents Act, 1865, sections 45 and 46, no person shall appear, plead or act on behalf of another in any Civil Court unless with the permission of the Chief Court.

Power to make rules regarding pleaders.

43. The Chief Court may from time to time make rules to regulate applications for permission to appear, plead or act in all or any of the Courts under its control, and the form in which such permission shall be granted.

Power to withdraw or suspend permission to appear, &c., in Courts.

44. The Chief Court may at any time, for sufficient reason, withdraw any permission granted under this chapter, or suspend the operation of the same.

Power to fix pleaders' fees as between parties.

45. The Chief Court may from time to time by general order in writing fix and regulate the fees which shall be payable upon all proceedings in such Court by any party in respect of the fees of his adversary's pleader.

CHAPTER VII.

MISCELLANEOUS.

Judges not to try certain suits and appeals.

46. Except with the consent of the parties, no Judge of any Court shall try any suit or appeal to or in which he is a party or personally interested, or any appeal against a decree or order passed by himself; or shall adjudicate upon any proceeding connected with, or arising out of, such suit or appeal.

When any such suit, appeal or proceeding comes before him he shall forthwith transmit the record of the case to the Chief Court with a report of the circumstances attending the reference. The Chief Court shall thereupon dispose of the case in the manner prescribed by the Code of Civil Procedure, section 25.

Rules when to have force of law.

47. All rules made and forms prescribed under section twenty-six and section twenty-seven, clauses (*a*), (*b*), (*d*) and (*e*), shall be submitted for sanction to the Local Government, and, on receiving such sanction, shall be published in the official Gazette, and shall thereupon have the force of law.

Local Government may transfer power conferred by section 25, to a single Judge.

48. The Local Government may from time to time, with the previous sanction of the Governor General in Council, by notification in the official Gazette, appoint a single Judge of the Chief Court to exercise the power of superintendence conferred on such Court by section twenty-five, and may cancel such notification.

While such notification continues in force, such power shall be exercised by the Judge appointed thereby and not otherwise.

Power to invest settlement officers with powers of Civil Courts in certain cases.

49. The Local Government may from time to time, by notification in the official Gazette, declare that a settlement of land-revenue is in progress in any local area, and invest any officer making or controlling such settlement with all or any of the powers of any Court constituted under this Act for the purpose of trying all or any specified class of suits and appeals relating to land, or the rent, revenue or produce of such land, arising in such local area.

The publication of any notification under this section shall be conclusive evidence that a settlement of land-revenue is in progress in the local area to which the notification refers.

The Local Government may cancel any such notification.

While such notification continues in force, such powers shall be exercised by the officers so invested and not otherwise.

Provided that the Local Government may, by order published in the official Gazette, direct that any jurisdiction with which any officer may have been invested by such notification shall be exercised solely by the Civil Court by which such jurisdiction would have been exercised if such notification had not been published:

Provided also that any cases pending before any officer under such notification when it is cancelled may, notwithstanding such cancellation, be disposed of by him as if it continued in force, unless the Local Government directs (as it is hereby empowered to do) that such cases shall be transferred for disposal to the Court by which they would have been disposed of if such notification had not been published.

Explanation.—In this section "land" means land assessed to the land-revenue or whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned, and all land the property of Government not within the site of any town or village.

Power to alter subordination of Courts for purposes of section 49.

50. For the purposes of section forty-nine the Local Government may, notwithstanding anything herein contained, from time to time direct that any of the Courts hereinbefore mentioned (except the Chief Court) shall, in respect of any specified class of cases, be subordinate to, or subject to the control or superintendence of, any authority other than those herein specified.

SCHEDULE.

(*See section* 2.)

ACTS REPEALED.

Number and year of Act.	Title.
XIX of 1865 ...	An Act to define the jurisdiction of the Courts of Judicature of the Panjáb and its Dependencies.
IV of 1866 ...	An Act to amend the constitution of the Chief Court of Judicature in the Panjáb and its Dependencies.
XXVII of 1867 ...	An Act to empower Deputy Commissioners in the Central Provinces, the Panjáb, Oudh and the Jhánsí Division to distribute the business in subordinate Courts.
III of 1868 ...	An Act to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsíldár.
IX of 1873 ...	An Act to prolong the law relating to Appeals and Reviews of Judgment in the Panjáb.
V of 1874 ...	An Act to invest the Assistant Commissioner in charge of the Kullu subdivision of the Kángra District with certain appellate powers.
XIX of 1875 ...	An Act to provide an appeal from certain decrees of the Chief Court of the Panjáb, and for other purposes.

A. PHILLIPS,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, NOVEMBER 3, 1877. { Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th October 1877, and was referred to a Select Committee :—

No. 18 OF 1877.

A Bill to amend the North-Western Provinces Land-Revenue Act, 1873.

Preamble.

For the purpose of amending the North-Western Provinces Land-Revenue Act, 1873, it is hereby enacted as follows :—

Addition to Act XIX of 1873, s. 29.

1. To section 29 of the same Act the following clause shall be added :—

"EXPLANATION.—Charges incurred in the preparation of village-maps shall be deemed to be charges within the meaning of this section."

Amendment of Act XIX of 1873, s. 194.

2. In section 194 of the said Act, for the words "otherwise rendered" the words "declared by the Local Government" shall be substituted.

Amendment of Act XIX of 1873, s. 199.

3. To section 199 of the same Act the following clause shall be added (namely):—

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill, which has been recommended by the Local Government, is to deprive persons whose estates are under the management of the Court of Wards of power to charge or alienate those estates. The opportunity has been taken to make a slight improvement in the wording of section 194 of the North-Western Provinces Land-Revenue Act, 1873, and to remove a doubt as to the power of applying the patwárí-fund raised under section 29 to defray the cost of preparing those village-maps, on which the correctness of the Patwárí's records mainly depends.

SIMLA; *The 13th October* 1877. } WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[Third publication.]

The following Report of the Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th October 1877 :—

We, the undersigned Members of the Select Committee to which the Bill to amend the law relating to the management and preservation of Government forests, to the transit of forest produce and to the duty leviable on timber was referred, have the honour to report that we have considered the Bill and the papers specified in the margin.

From the Department of Revenue, Agriculture and Commerce, No. 1139, dated 21st October 1876.
" Secretary to Chief Commissioner, Assam, No. 3779, dated 16th November 1876.
" Assistant Secretary to Government of Bengal, No. 3822, dated 1st December 1876, and enclosures.
" the Department of Revenue, Agriculture and Commerce, No. 1341, dated 15th December 1876, and enclosures.
" Officiating Secretary to Chief Commissioner, Central Provinces, No. $\frac{4738}{222}$, dated 16th December 1876, and enclosures.
" the Department of Revenue, Agriculture and Commerce, No. 1392, dated 30th December 1876, and enclosures.
Despatch from the Secretary of State for India, No. 50, dated 14th December 1876.
From Officiating Secretary to Chief Commissioner, Coorg, No. 695—1, dated 15th January 1877, and enclosure.
" Officiating Assistant Secretary to Chief Commissioner, Central Provinces, No. $\frac{184}{2}$, dated 19th January 1877, and enclosure.
" Officiating Under Secretary to Government, Panjáb, No. 39 F, dated 31st January 1877, and enclosures.
" Officiating Secretary to Government, Panjáb, No. 54 F, dated 6th February 1877, and enclosures.
" Chief Secretary to Government, Bombay, Revenue Department, No. 967, dated 15th February 1877, and enclosures.
" Secretary to Government, Public Works Department, North-Western Provinces, No. 40 F, dated 19th February 1877, and enclosures.
" Officiating Secretary to Chief Commissioner, Coorg, No. 756—2, dated 17th February 1877, and enclosure.
" Secretary to Chief Commissioner, British Burma, No. 35—31, dated 2nd February 1877, and enclosures.
" Acting Secretary to Government, Fort St. George, No. 2149, dated 23rd December 1876, and enclosures.
" Officiating Secretary to Government, Panjáb, No. 138 F, dated 5th April 1877, and enclosure.
" Officiating Chief Secretary to Government of Madras, No. 892, dated 7th April 1877,
" Officiating Secretary to Government, Panjáb, No. 231 S, dated 18th July 1877, and enclosures.
Despatch from the Secretary of State for India, No. 41, dated 5th July 1877.
From the Department of Revenue, Agriculture and Commerce, No. 1264 F, dated 6th October 1877, and enclosure.
Note by the Hon'ble T. C. Hope, dated 9th October 1877.

2. As Act VII of 1865 has never been extended to Madras or Bombay, and much confusion and uncertainty might be created by its continuing in force in so far as not superseded by the present Bill, we have provided (section 1) for its repeal, as also that of Acts VII of 1869 and XIII of 1873, in any territories to which the present Bill may be extended.

We have also provided that such extension shall be of the whole Bill, and not of parts only since it will always remain optional with Local Governments to exercise or not the powers which any chapter or section confers.

3. We have improved the definitions of "Forest-officer" and "Forest-produce," and have assimilated that of "cattle" to the definition in the Cattle Trespass Act.

4. In order to avoid the delay and expense of an elaborate preliminary demarcation, which was objected to in many quarters, we have provided (section 4) that the notification of the proposal to constitute a Reserved Forest may be in general terms, but have indicated more clearly (section 19) that the final demarcation must be precise.

5. We have made more clear (section 4) the intention that the Forest Settlement Officer should not, except under very exceptional circumstances, be a Forest-officer. But, in deference to representations from British Burma and the North-West Provinces, we have provided an option of entrusting the forest settlement to two or three officers instead of one.

6. In order to meet the case of the wild tribes and illiterate persons who will in many instances be the possessors of rights over forest lands, we have allowed (section 6) claims to be preferred orally to the Forest Settlement Officer and made it obligatory on him to take such statements down in writing.

7. With the same view we have required (section 7) the Forest Settlement Officer to inquire into the existence of rights, by searching the Government records and taking evidence, even though the people themselves, through ignorance or neglect, may not appear to claim them.

8. We have also provided (section 9) for the hearing of claims not preferred within the time prescribed by section 6, whenever claimants can shew sufficient cause for their delay.

9. In section 10 we have made more clear the alternative courses which may be pursued in the case of claims to or over land, and have also provided for compensation being given wholly or partly in land where the parties prefer land to money.

10. From section 12 the provisions contained in section 10 of the Bill as introduced for the rejection of rights which were not habitually exercised by the claimants at the time of the notification under section 4, or which were not required for the beneficial use of the land or premises or of the person claiming the same, have been omitted.

11. Sections 16 and 17 express more clearly than section 15 of the Bill as introduced the intention of the latter as to the authorities by whom and the manner in which appeals are to be heard.

12. We have made a new provision (section 21) for the revision by the Local Government, at any time not exceeding five years from the date of the Notification under section 19, of any settlement effected under section 14 which experience has shewn to be unworkable.

13. We have provided (section 24) that rights appendant to any land or house may be freely alienated therewith.

14. Section 28 has been amended in phraseology, so as to admit of forests, the use of which is essential to village communities, or in which such communities have rights jointly with Government, being assigned to such communities, under suitable precautions against waste or misappropriation.

15. In section 32 of the Bill as introduced it was provided that the provisions of chapter IV, regarding district or (as we prefer to term them) Protected forests, should be without prejudice to all existing rights of individuals or communities. In order, however, that holders of rights may not be put to the inconvenience and expense of proving them in order to establish their immunity from the restrictions of the chapter, we have provided (section 29) that no land shall be constituted a Protected Forest unless the nature and extent of the rights of Government and other persons in it have been enquired into and recorded at a survey or settlement or in some other sufficient manner. At the same time it has been left open to any person to dispute the correctness of such record.

16. In section 30 we have inserted a provision to permit of the closing of portions of a Protected Forest for a limited period, provided the remainder of the forest be sufficient and convenient for the exercise of rights thus temporarily suspended in the portion closed. This provision is in accordance with the rules in the North-West Provinces made under the existing law, and is generally considered necessary for purposes of renovation.

17. In section 32 we have given power to make rules to regulate the exercise of recorded rights, so as to prevent, in the interest of the community, waste and injury to the forest.

18. In order to preclude hardship to the owners of private forests from the operation of chapter V, we have enabled such owners (section 37) to require the Government to acquire the and for public purposes.

19. We have added a section (38) to enable Government, at the request of owners of land, either to administer such land as a Reserved or Protected Forest, or to apply to it all or any of the provisions of the Bill. This improvement has been made at the suggestion of the Panjáb Government, with special reference to sacred and other private forests in that province; but we have reason to believe that the option of obtaining for their forest property the same legal protection, and also (if desired) the same skilled administration, as the Government provides for its own, is likely to be welcomed by the owners of rent-free estates and other private property in many parts of India.

20. We have restricted (section 39) the power of levying a duty on timber produced in British India to timber in respect of which the Government has any rights. The holders of lands under lákhiráj, inámi or other tenures in which forest rights are included will thus not be interfered with. We have likewise validated the levy of such duties now existing, which are numerous in certain parts of India.

21. In section 45 we have empowered the Local Government to exempt any particular class of timber from the operation of the section, partly in order not to interfere with the collection of drift wood for fuel, which is common among the poorer classes in certain localities.

22. We have recast the earlier sections of chapter IX, so as to bring them into closer conformity with similar provisions in other special laws.

23. In section 63 we have inserted a provision that no person shall be arrested for any act which is an offence under chapter IV, excepting for a violation of a prohibition under clause (c) of section 30.

24. In section 67 we have restricted the power of Forest-officers, as regards compounding, to the receipt of compensation for damage committed.

25. We have enlarged section 73 by empowering the Local Government to make rules regarding the rewards to be paid to officers and informers out of the proceeds of fines and confiscations, and for the preservation, reproduction and disposal of trees and timber belonging to Government but grown on lands belonging to, or in the occupation of, private persons.

26. We have inserted a new section (77) to enable the Government to enforce service in cases where persons are entitled to a share in the produce of forests on the condition of duly performing service in connection with such forests.

27. We have carefully considered the objections made by the Government of Madras to the original draft of the Bill which was circulated previous to its introduction into the Council. We are of opinion that the improvements which have now been made in both the language and matter of the Bill are so material as substantially to meet these objections, some of which were based on a misapprehension of what was intended. It appears to us that the Bill, especially considering the latitude for meeting local peculiarities which the power of making rules affords, is now not unsuitable to the circumstances of the Madras Presidency, and is such as might be accepted by the Local Government. At the same time, being permissive in its application, it contains nothing to prevent separate local legislation, if that course should be eventually preferred.

28. The publication ordered by the Council has taken place; but we consider republication to be desirable.

29. We recommend that the Bill as now amended be passed.

SIMLA;
The 17th October 1877.

T. C. HOPE.
R. E. EGERTON.
A. J. ARBUTHNOT.
WHITLEY STOKES.
F. R. COCKERELL.

No. II.

THE INDIAN FOREST BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
Commencement.
Extension.
2. Interpretation-clause.

CHAPTER II.

OF RESERVED FORESTS.

3. Power to reserve forests.
4. Notification by Local Government.
5. Bar of accrual of forest-rights.
6. Proclamation by Forest Settlement Officer.
7. Enquiry by Forest Settlement Officer.
8. Powers of Forest Settlement Officer.
9. Extinction of rights.

SECTIONS.

10. Power to acquire land over which right is claimed.
11. Order on claims.
12. Record to be made by Forest Settlement Officer.
13. Record where he admits claim.
14. Exercise of rights admitted or modified.
15. Commutation of rights.
16. Appeal from order passed under section 10, 11, 14 or 15.
17. Appeal under section 16.
18. Power to appoint pleader on behalf of Government.
19. Notification declaring forest reserved.
20. Publication of translation of such notification in neighbourhood of forest.
21. Power to revise arrangement made by Forest Settlement Officer under section 14.
22. Reserved Forests constituted previous to passing of Act.
23. No right acquired over Reserved Forest except as here provided.
24. Rights not to be alienated without sanction.
25. Power to stop ways and water-courses in such forests.

SECTIONS.

26. Acts prohibited in such forests.
27. Power to declare forest no longer reserved.

CHAPTER III.

OF VILLAGE-FORESTS.

28. Formation of village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

29. "Protected Forests" defined.
30. Power to issue notification—
(a) reserving trees,
(b) closing forest,
(c) prohibiting collection of forest-produce,
(d) and breaking up or clearing of land.
31. Publication of translation of such notification in neighbourhood.
32. Power to make rules regulating disposal of produce of protected forests.
33. Penalties for acts in contravention of notification under section 30.
34. Nothing in this chapter to prohibit acts done in certain cases.

CHAPTER V.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. Protection of forests for special purposes.
36. Power to assume management of such forests.
37. Expropriation of forests in certain cases.
38. Protection of forests at request of owners.

CHAPTER VI.

OF THE DUTY ON TIMBER.

39. Power to impose duty on timber.
Power to fix value for *ad valorem* duty.
40. Limit not to apply to royalty or purchase-money.

CHAPTER VII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. Power to make rules to regulate transit of forest-produce.
42. Penalty for breach of rules made under section 41.
43. Government and its officers not liable for damage to forest-produce at depôt.
44. All persons bound to aid in case of accident at depôt.

CHAPTER VIII.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. Certain kinds of timber to become property of Government until title thereto proved, and may be collected accordingly.

SECTIONS.

46. Notice to claimants of drift-timber.
47. Procedure on claim preferred to such timber. On rejection of claim to such timber, claimant may institute suit.
48. Disposal of unclaimed timber.
49. Government and its officers not liable for damage to such timber.
50. Payments to be made by claimant before timber is delivered to him.
51. Power to make rules and prescribe penalties.

CHAPTER IX.

GENERAL.

A.—Of Penalties.

52. Seizure of property liable to confiscation. Application for confiscation.
53. Procedure thereupon.
54. Forest-produce, tools, &c., when liable to confiscation.
55. Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.
56. Procedure when offender not known, or cannot be found.
57. Procedure as to perishable property seized under section 52.
58. Appeal from such order.
59. Property when to vest in Government.
60. Saving of power to release property seized.
61. Punishment for wrongful seizure.
62. Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.

B.—Of Criminal Procedure.

63. Power to arrest without warrant.
64. Power to prevent commission of offence.
65. Power to try offences summarily.
66. Operation of other laws not barred.
67. Power to compound offences.
68. Presumption that timber belongs to Government.

C.—Of Cattle-trespass.

69. Cattle Trespass Act, 1871, to apply.
70. Power to alter fines fixed by that Act.

D.—Miscellaneous.

71. Persons interested in forests bound to assist Forest-officer and Police-officers.
72. Local Government may invest Forest-officers with certain powers.
73. Additional powers to make rules.
74. Power to impose penalties for breach of rules.
75. Rules when to have force of law.
76. Management of forests the joint property of Government and other persons.
77. Enforcement of service for which a share in produce of Government forest is enjoined.
78. Recovery of money due to Government.
79. Lien on forest-produce for such money. Power to sell such produce.
80. Forest-officers deemed public servants.
81. Indemnity for acts done in good faith.
82. Forest-officers not to trade.
83. Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

SCHEDULE.

A Bill to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber.

Preamble.

WHEREAS it is expedient to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Forest Act, 1877:"

Commencement.

It shall come into force at once;

Extension.

And the Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the official Gazette, this Act to all or any of the territories for the time being under its administration.

Repeal of Acts.

The Acts mentioned in the Schedule hereunto annexed shall be repealed in the territories comprised in such notification.

Interpretation-clause.

2. In this Act—unless there be something repugnant in the subject or context—

"Forest-officer."

"Forest-officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered in that behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or anything required by this Act or under any rule made under this Act to be done by a Forest-officer:

"Tree."

"Tree" includes bamboos, stumps and brushwood:

"Timber."

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood whether cut up, or fashioned or hollowed out for cart-wheels, mortars, canoes or other purposes or not:

"Forest-produce."

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say—

limestone, laterite and other minerals and surface-soil, trees, timber, grass, peat, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, skins, tusks, bones and horns:

"Forest-offence."

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act:

"Cattle."

"Cattle" means cattle as defined in the Cattle Trespass Act, 1871:

"River."

"River" includes streams, canals, creeks and other channels, natural or artificial.

CHAPTER II.

OF RESERVED FORESTS.

Power to reserve forests.

3. The Local Government may, from time to time, constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided.

Notification by Local Government.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government shall publish a notification in the official Gazette—

(*a*) declaring that it is proposed to constitute such land a Reserved Forest;

(*b*) specifying the limits of such forest;

(*c*) appointing an officer (hereinafter called "the Forest Settlement Officer") to enquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person to or over any land comprised within such limits, or to or over any forest-produce, and to deal with the same as provided in this chapter.

Explanation 1.—For the purpose of clause (*b*) of this section it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

Explanation 2.—The officer appointed under clause (*c*) of this section shall ordinarily not be a Forest-officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a Forest-officer, to perform the duties of a Forest Settlement Officer under this Act.

Bar of accrual of forest-rights.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired to, over, or in respect of the land comprised in such notification, except under a grant or contract in writing made or entered into by or on behalf of Government or of some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land.

Proclamation by Forest Settlement Officer.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country in every town and village in the neighbourhood of the land comprised therein, a proclamation:—

(*a*) specifying the limits of the proposed forest;

(*b*) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and

(*c*) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right as aforesaid either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

7. The Forest Settlement Officer shall—

Enquiry by Forest Settlement Officer.

(a) take down in writing all statements made under section six, and shall, at some convenient place, enquire into—

(b) all claims duly preferred under section six, and

(c) the existence of any rights as aforesaid, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

Powers of Forest Settlement Officer.

(a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same;

(b) the powers of a Civil Court in the trial of suits.

Extinction of rights.

9. The following rights shall be extinguished:—

(a) rights in respect of which no such claim has been so preferred, if the person claiming them fails, before the notification under section nineteen is published, to satisfy the Forest Settlement Officer that he had sufficient cause for not preferring such claim within such period; and

(b) rights of the existence of which no knowledge has been acquired by enquiry under section seven, clause (c).

10. In the case of a claim to a right to or over any land, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

Power to acquire land over which right is claimed.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land or partly in land and partly in money.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

Order on claims.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,

Record to be made by Forest Settlement Officer.

(a) the name, father's name, caste, residence and occupation of the person claiming the right,

(b) the designation, position and area of all fields or groups of fields, and the designation and position of all buildings in respect of which the exercise of such rights is claimed.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

Record where he admits claim.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted or modified. For this purpose the Forest Settlement Officer may—

Exercise of rights admitted or modified.

(a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right to pasture or to forest-produce (as the case may be) to the extent so admitted; or

(b) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient for the purposes of the claimants; or

(c) record an order, continuing to such claimants a right to pasture or to forest-produce (as the case may be), to the extent so admitted, at such seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

Commutation of rights.

16. Any person who has made a claim under this Act, or any Forest Officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to—

Appeal from order passed under section 10, 11, 14 or 15.

(a) such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy

Commissioner, as the Local Government may, from time to time, by notification in the official Gazette, appoint by name, or as holding an office, to hear appeals from such orders, or

(*b*) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government to hear appeals from such orders.

Appeal under section 16.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it to the authority competent to hear the same.

If the appeal be to the officer appointed under section sixteen, clause (*a*), it shall be heard in the manner prescribed for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest Court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

Power to appoint pleader on behalf of Government.

18. The Local Government may appoint any person to appear, plead and act on behalf of the Government before the Forest Settlement Officer or the appellate officer or Court in the course of any inquiry or appeal under this Act.

Notification declaring forest reserved.

19. When the following events have occurred (namely)—

(*a*) the period fixed under section six for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest Settlement Officer; and

(*b*) such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(*c*) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the official Gazette specifying definitely, according to boundary marks erected or otherwise, the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

Publication of translation of such notification in neighbourhood of forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the district to be affixed in some conspicuous place in every town and village in the neighbourhood of the forest.

Power to revise arrangement made by Forest Settlement Officer under section 14.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made by the Forest Settlement Officer under section fourteen, and may, for this purpose, rescind or modify any order made under that section, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

Reserved Forests constituted previous to passing of Act.

22. Every forest constituted a Reserved Forest, whether under the designation of Government Forest or otherwise, previous to the date on which this Act is extended to the territory in which such forest is situated shall be deemed to have been constituted a Reserved Forest under this Act: and the Local Government shall, within twelve months from such date, declare, by notification in the official Gazette, what forests shall be deemed to have been so constituted.

Provided that, if any rights to or over any land or forest-produce are claimed in such Reserved Forest, and such claims have not already been enquired into and settled, the Local Government may direct that such claims shall be inquired into and settled in the manner provided by this Act.

No right acquired over Reserved Forest, except as here provided.

23. No right of any description shall be acquired to, over, or in respect of, a Reserved Forest, except under a grant or contract in writing made by or on behalf of the Government.

Rights not to be alienated without sanction.

24. No right continued under section fourteen, clause (*c*), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

Power to stop ways and water-courses in such forests.

25. The Forest-officer may, from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a Reserved Forest, provided that a reasonably convenient substitute for the way or water-course so stopped already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

Acts prohibited in such forests.

26. Any person who—

(*a*) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same;

or who, in a Reserved Forest,

(*b*) kindles, keeps or carries any fire except at such seasons as the Forest officer may from time to time notify in this behalf;

(*c*) trespasses or grazes cattle or permits cattle to trespass;

(*d*) causes any damage by negligence in felling any tree or cutting or dragging any timber;

(*e*) sells, girdles, lops, taps or burns any tree, or strips-off the bark or leaves from, or otherwise damages, the same;

(*f*) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process, or removes therefrom, any forest-produce;

(*g*) clears or breaks up any land for cultivation or any other purpose;

(*h*) hunts, shoots, fishes, kills or catches elephants, poisons water, or sets traps or snares in contravention of any rules which the Local Government may from time to time prescribe;

(*i*) makes any fresh clearing prohibited by section five;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the Court may direct to be paid.

Nothing in this section shall be deemed to prohibit any act done by permission in writing of the Forest-officer, or the exercise of any right continued under section fourteen, clause (*c*), or created by grant or contract in writing made by or on behalf of Government under section twenty-three.

Whenever fire is caused wilfully, or by gross negligence, in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights to pasture or forest-produce shall be suspended for such period as it thinks fit.

Power to declare forest no longer reserved.

27. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act, shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved, but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

OF VILLAGE-FORESTS.

Formation of village-forests.

28. The Local Government may, from time to time, assign to any village community the rights of Government to or over any land which is, or which under this Act might be constituted, a Reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber, or other forest-produce or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (so far as they are consistent with the rules so made) apply to Village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

"Protected Forest" defined.

29. The Local Government may from time to time, by notification in the official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Power to issue notification—

30. The Local Government may from time to time, by notification in the official Gazette,—

reserving trees,

(*a*) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification;

closing forest,

(*b*) declare from time to time a portion of such forest to be closed, for such term not exceeding ten years as the Local Government thinks fit, and that the rights of private persons over such portion shall be suspended during such term, provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed;

(*c*) prohibit, from a date fixed as aforesaid,

prohibiting collection of forest-produce,

the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process or removal of any forest-produce, in any such forest, and

and breaking up or clearing of land.

the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest; and

(*d*) alter or cancel such declaration or prohibition.

Publication of translation of such notification in neighbourhood.

31. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district of every notification issued under section thirty to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

Power to make rules regulating disposal of produce of protected forests.

32. The Local Government may, from time to time, make rules to regulate the following matters:—

(*a*) the cutting, sawing, conversion and removal of trees and timber, and the collection, manu-

facture and removal of forest-produce from protected forests;

(b) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take forest-produce for their own use, and the production and return of such licenses by such persons;

(c) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade and the production and return of such licenses by such persons;

(d) the payments (if any) to be made by the persons mentioned in clauses (b) and (c) of this section for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(e) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(f) the examination of forest-produce passing out of such forests;

(g) the clearing and breaking up of land for cultivation or other purposes in such forests;

(h) the protection from fire of timber lying in such forests and of trees reserved under section thirty;

(i) the cutting of grass and pasturing of cattle in such forests;

(j) hunting, shooting, killing or catching elephants, fishing, poisoning water, and setting traps or snares in such forests;

(k) the protection and management of any portion of a forest closed under section thirty;

(l) the exercise of rights recorded under section twenty-nine.

Penalties for acts in contravention of notification under section 30.

33. Any person who commits any of the following offences:—

(a) fells, girdles, lops, taps or burns any tree reserved under section thirty, or strips off the bark or leaves from, or otherwise damages, any such tree;

(b) contrary to any prohibition under section thirty, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(c) contrary to any prohibition under section thirty, breaks up or clears for cultivation or any other purpose, any land in any protected forest;

(d) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section thirty, whether standing, fallen or felled, or to any closed portion of such forest;

(e) leaves burning any fire kindled by him in the vicinity of any such trees or timber;

(f) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(g) permits cattle to damage any such tree;

(h) infringes any rule made under section thirty-two;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

Nothing in this chapter to prohibit acts done in certain cases.

34. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-two, or (except as regards any portion of a forest closed under section thirty) in the exercise of any right recorded under section twenty-nine.

CHAPTER V.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

Protection of forests for special purposes.

35. The Local Government may from time to time, by notification in the official Gazette, regulate or prohibit in any forest or waste land—

(a) the breaking up of land for cultivation;

(b) the grazing of cattle;

(c) the firing or clearing of the vegetation;

when such regulation or prohibition appears necessary for any of the following purposes:—

First.—For protection against storms, winds, rolling stones, floods, and avalanches;

Second.—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel;

Third.—For the maintenance of a water-supply in springs, rivers and tanks;

Fourth.—For the protection of roads, bridges, railways and other lines of communication;

Fifth.—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any such forest or waste-land, such work as it thinks fit.

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same, have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

Power to assume management of such forests.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The nett profits (if any) arising from the management of such forest or land shall be paid to the said proprietor

37. In any case under this chapter in which the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

Expropriation of forests in certain cases.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

38. The owner of any land or, if there be more than one person interested therein, any such persons interested in the aggregate in not less than two-thirds of the area thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

Protection of forests at request of owners.

(a) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon; or

(b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled.

CHAPTER VI.

OF THE DUTY ON TIMBER.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates as it may, from time to time, prescribe by notification in the official Gazette, on all timber

Power to impose duty on timber.

(a) which is produced in British India, and in respect of which the Government has any right;

(b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

Power to fix value for *ad valorem* duty.

All such duties, which, at the time when this chapter is extended to any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

40. Nothing in this chapter shall be deemed to limit the amount chargeable as purchase-money or royalty on any timber or forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

Limit not to apply to duty or purchase-money.

CHAPTER VII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may, from time to time, make rules to regulate the transit of all timber and other forest-produce.

Power to make rules to regulate transit of forest-produce.

Such rules may (among other matters)—

(a) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(b) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass;

(c) provide for the issue, production and return of such passes and for the payment of fees therefor;

(d) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(e) provide for the establishment and regulation of depôts, to which such timber or other produce shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôt;

(f) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(g) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(h) prohibit absolutely or subject to conditions, within specified local limits, the establishment of saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(i) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

Penalty for breach of rules made under section 41.

42. The Local Government may by such rules prescribe, as penalties for the infringement thereof, imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees or both. Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

Government and its officers not liable for damage to forest-produce at depôt.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

All persons bound to aid in case of accident at depôt.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

CHAPTER VIII.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

Certain kinds of timber to become property of Government until title thereto proved, and may be collected accordingly.

45. All timber found adrift, beached, stranded, or sunk; and all unmarked wood and timber, or wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered or defaced by fire or otherwise,

shall be deemed to be the property of Government unless and until any person establish his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

Notice to claimants of drift-timber.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber and shall require any person claiming the same to present to such officer within a period not less than two months from the date of such notice a written statement of such claim.

Procedure on claim preferred to such timber.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending orders from any such Court for its disposal.

On rejection of claim to such timber, claimant may institute suit.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

Disposal of unclaimed timber.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

Government and its officers not liable for damage to such timber.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under section forty-five; and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

Payments to be made by claimant before timber is delivered to him.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to receive it such sums on account of the collection thereof as may be due under any rule made in pursuance of section fifty-one.

Power to make rules and prescribe penalties.

51. The Local Government may from time to time make rules to regulate the following matters (namely):—

(a) the salving, collection and disposal of all timber mentioned in section forty-five;

(b) the use and registration of boats used in salving and collecting timber;

(c) the amounts to be paid for salving, collecting, moving, storing and disposal of such timber;

(d) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine not exceeding five hundred rupees, or both.

CHAPTER IX.

GENERAL.

A.—Of Penalties.

Seizure of property liable to confiscation.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing such offence, may be seized by any Forest-officer or Police-officer.

Application for confiscation.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made:

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government, and the offender is unknown, it shall be sufficient of the officer makes, as soon as may be, a report if the circumstances to his official superior.

Procedure thereupon.

53. Upon the receipt of any such report the Magistrate shall with all convenient despatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

Forest-produce, tools, &c., when liable to confiscation.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any such offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

Procedure when offender not known, or cannot be found.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same.

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

Procedure as to perishable property seized under section 52.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

Appeal from such order.

58. The officer who made the seizure under section fifty-two, or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of such order, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

Property when to vest in Government.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all encumbrances.

Saving of power to release property seized.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

Punishment for wrongful seizure.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term not exceeding six months, or with fine not exceeding five hundred rupees, or with both.

Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

(*a*) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(*b*) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(*c*) alters, moves, destroys or defaces any boundary-mark of a Reserved Forest,

shall be punished with imprisonment which may extend to two years, or with fine, or with both.

B.—Of Criminal Procedure.

Power to arrest without warrant.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV of this Act, unless such act has been prohibited under section thirty, clause (*c*).

Power to prevent commission of offence.

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any Forest-offence.

Power to try offences summarily.

65. The Magistrate of the district, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily under the Code of Criminal Procedure, any forest-offence punishable with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees.

Operation of other laws not barred.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

Power to compound offences.

67. The Local Government may from time to time, by notification in the official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-two a sum of money by way of compensation for any damage which may have been committed, and may release any property which has been seized on payment of the value thereof as estimated by such officer.

On the payment of such sum of money to such officer, the accused person, if in custody, shall be discharged, any property seized as liable to confiscation in respect of such offence shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt him from prosecution on the same facts under any other law for the time being in force.

Presumption that timber belongs to Government.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any timber is the property of the Government, such timber shall be presumed to be the property of the Government until the contrary is proved

C.—Of Cattle-trespass.

Cattle-trespass Act, 1871, to apply.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

Power to alter fines fixed by that Act.

70. The Local Government may from time to time, by notification in the official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say:—

For each elephant	ten rupees.
For each buffalo or camel	two "
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer...	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	eight annas.

D.—Miscellaneous.

Persons interested in forest bound to assist Forest-officer and Police-officers.

71. Every person who exercises any right in a Protected Forest, or in a Reserved Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and

every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(*a*) in extinguishing any fire occurring in such forest;

(*b*) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(*c*) in preventing the commission in such forest of any forest-offence;

(*d*) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

Local Government may invest Forest-officers with certain powers.

72. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say:—

(*a*) power to enter upon any land and to survey, demarcate, and make a map of the same;

(*b*) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(*c*) power to issue a search-warrant under chapter XXVII of the Code of Criminal Procedure;

(*d*) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to record evidence on oath.

Any evidence recorded under clause (*d*) of this section shall be admissible in any subsequent trial

before a Magistrate, provided that it has been taken in the presence of the accused person.

Additional powers to make rules.

73. The Local Government may from time to time make rules—

(a) to prescribe and limit the powers and duties of any Forest-officer under this Act;

(b) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;

(c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(d) generally to carry out the provisions of this Act.

Power to impose penalties for breach of rules.

74. The Local Government may, in making any rule under this Act for breach of which no special penalty is provided, attach to the breach of it, in addition to any other consequences that would ensue therefrom, the punishment, on conviction before a Magistrate, of imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Rules when to have force of law.

75. All rules made by the Local Government under this Act shall be published in the official Gazette, and shall, thereupon, so far as they are consistent with this Act, have the force of law.

Provided that no rule made under section twenty-eight, thirty-two, or forty-one shall be so published without the previous sanction of the Governor General in Council.

Management of forests the joint property of Government and other persons.

76. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Government may, from time to time, either

(a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(b) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may, from time to time, by notification in the official Gazette, declare that all or any of the provisions contained in chapters II and IV of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

Enforcement of service for which a share in produce of Government forest is enjoyed.

77. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, upon the condition of duly performing service connected with such forest, such share shall be liable to confiscation in the event of the being established to the satisfaction of the Government that such service is no longer performed: Provided that no such share shall be confiscated until the person entitled thereto, the evidence (if any) which he may produce in proof of the due performance of such service have been heard by an officer duly appointed in that behalf by the Local Government.

Recovery of money due to Government.

78. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

Lien on forest-produce for such money.

79. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

Power to sell such produce.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

Forest-officers deemed public servants.

80. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

Indemnity for acts done in good faith.

81. No suit shall lie against any public servant for anything done by him in good faith under this Act.

Forest-officers not to trade.

82. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

83. Whenever it appears to the Local Government that any land is required for any of the purpose of this Act such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

SCHEDULE.

(*See section* 1.)

ACTS REPEALED.

Number and year of Act.	Title.
VII of 1865 ...	An Act to give effect to Rules for the management and preservation of Government forests.
VII of 1869 ...	An Act to give validity to certain Rules relating to forests in British Burma.
XIII of 1873...	An Act to amend the law relating to timber floated down the rivers of British Burma.

A. PHILLIPS,

Secy. to the Govt. of India.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877, and was referred to a Select Committee:—

No. 19 OF 1877.

A Bill to amend the Panjáb Laws Act, 1872.

Preamble.

For the purpose of amending the Panjáb Laws Act, 1872; It is hereby enacted as follows:—

Substitution of new section for Act IV of 1872, s. 5.

1. For section 5 of the said Act, the following shall be substituted (namely):—

Decisions in certain cases to be according to Native law.

"5. In questions regarding succession, special property of females, betrothal, marriage, divorce, dower, adoption, guardianship, minority, bastardy, family relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be—

(*a*) any custom applicable to the parties concerned, which is not contrary to justice, equity or good conscience, and has not been, by this or any other enactment, altered or abolished, and has not been declared to be void by any competent authority:

(*b*) the Muhammadan law, in cases where the parties are Muhammadans, and the Hindú law, in cases where the parties are Hindús, except in so far as such law has been altered or abolished by legislative enactment, or is opposed to the provisions of this Act, or has been modified by any such custom as is above referred to."

Substitution of new sections for Act IV of 1872, ss. 9 to 18.

2. For sections 9 to 18 (both inclusive) of the same Act, the following shall be substituted:—

Right of pre-emption.

"9. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immoveable property in preference to all other persons. It arises in respect of sales (whether under a decree or otherwise) of immoveable property and of foreclosures of rights to redeem such property.

Presumption as to its existence.

"10. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

(*a*) to exist in all village-communities, however constituted, and

(*b*) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights of occupancy affecting such lands.

Its existence in towns to be proved.

"11. The right of pre-emption shall not be presumed to exist in any town or city, or any sub-division thereof, but may be shown to exist therein, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

Devolution of right when property to be sold or foreclosed is situate within a village.

"12. If the property to be sold or the right to redeem which is to be foreclosed is situate within, or is a share of, a village, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,

(*a*) first, to co-sharers in the village, in order of their relationship to the vendor or mortgagor;

(*b*) secondly, if no relation of the vendor or mortgagor claims to exercise such right, to the landowners of the pattí or other sub-division of the village in which the property is situate, jointly;

(*c*) thirdly, to any member of the village-community; and

(*d*) fourthly, to the tenants (if any) with rights of occupancy in the village:

Provided that when the property is land, to the trees standing on which the Government is entitled, such right belongs to the Lieutenant-Governor of the Panjáb in preference to all other persons.

Where two or more persons are equally entitled to such right, the person to exercise the same shall be determined by lot.

Right when property to be sold is a share in joint undivided immoveable property other than land.

"12 A. When the property to be sold or the right to redeem which is to be foreclosed is a share in joint undivided immoveable property other than land, such right belongs to the co-sharers.

Notice to pre-emptors.

"13. When any person proposes to sell any property, or to foreclose the right to redeem any property, in respect of which any persons have a right of pre-emption, he shall give notice to the persons concerned of the price at which he is willing to sell such property, or of the amount due in respect of the mortgage, as the case may be.

Such notice shall be given through the Court within the local limits of whose jurisdiction the property or any part thereof is situate, and shall be deemed sufficiently given if it be stuck up on the chaupál or other public place of the village, town or city in which the property is situate.

Loss of right of pre-emption.

"14. Any person having a right of pre-emption in respect of any property proposed to be sold, shall lose such right, unless within three months from the date of such notice he or his agent pays or tenders the price aforesaid to the person so proposing to sell.

Right of pre-emptor on foreclosure.

"15. When the right of pre-emption arises in respect of the foreclosure of the right to redeem any property, any person entitled to such right may, at any time within three months after the giving of the notice required by section thirteen, pay or tender to the mortgagee or his successor in title the amount specified in such notice, and shall thereupon acquire a right to purchase the property.

On completion of the purchase the person exercising the right of pre-emption shall be bound to pay to the mortgagee or his successor in title the amount specified in such notice, together with interest on the principal sum secured by the mortgage, at the rate specified by the instrument

mortgage, for any time which has elapsed since the date of the notice, and any additional costs which may have been properly incurred by the mortgagee or his successor in title.

"16. Any person entitled to a right of pre-emption may bring a suit to enforce such right on any of the following grounds (namely) :—

Suit to enforce right of pre-emption.

(a) that no due notice was given as required by section thirteen;

(b) that tender was made under section fourteen or section fifteen and refused;

(c) in the case of a sale, that the price stated in the notice was not fixed in good faith;

(d) in the case of a foreclosure, that the amount claimed by the mortgagee was not really due on the footing of the mortgage and was not claimed in good faith, and that it exceeds the fair market-value of the property mortgaged.

If, in the case of a sale, the Court finds that the price was not fixed in good faith, the Court shall fix such price as appears to it to be the fair market-value of the property sold.

If, in the case of a foreclosure, the Court finds that the amount claimed by the mortgagee was not really due on the footing of the mortgage, and that it was not claimed in good faith, and that it exceeds the fair market-value of the property mortgaged, the amount to be paid to the mortgagee shall not exceed what the Court finds to be such market-value.

"17. If the Court find for the plaintiff, the decree shall specify a day on or before which the purchase-money or the amount to be paid to the mortgagee shall be paid.

Decree to fix time for payment.

"18. If such purchase-money or amount is not paid into Court before it rises on that day, the decree shall become void, and the plaintiff shall, so far only as relates to such sale or foreclosure, lose his right of pre-emption over the property to which the decree relates."

Effect of non payment of purchase-money.

3. For section 35 of the same Act the following shall be substituted (namely) :—

Substitution of new section for Act IV of 1872, s. 35.

"35. The Court of Wards may, at its discretion, take charge of, and administer, the estates of all disqualified persons, that is to say :—

Jurisdiction of Court of Wards.

(a) females deemed by the Local Government incompetent to manage their estates,

(b) persons who have not completed the age of eighteen years,

(c) idiots,

(d) lunatics,

(e) persons declared by the Local Government, incapable, owing to physical defects or infirmities, to manage their own estates,

(f) persons convicted of a non-bailable offence and disqualified, in the opinion of the Local Government, by vice or bad character from managing their estates,

(g) persons declared by the Local Government, on their own application, to be disqualified from managing their estates:

Provided that the Court of Wards shall not take charge of or administer the estate of any person of any of the classes mentioned in clauses (a), (b), (c) and (d) of this section, unless he has inherited a beneficial interest in an estate for which a settlement was made with his ancestor, or in respect of which he would have been entitled to be settled with, if he had been competent to make an agreement for the payment of revenue, or unless he is entitled by inheritance to an assignment of land-revenue:

Proviso.

Provided also that the Court of Wards shall not take charge of, or administer any beneficial interest in, an estate in which more persons than one have a joint undivided interest, unless all such persons are so circumstanced as to be subject to the Court of Wards."

Further proviso.

4. To section 38 of the same Act the following clause shall be added (namely) :—

Amendment of Act IV of 1872, section 38.

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

STATEMENT OF OBJECTS AND REASONS.

The objects of this Bill are four: first, to make some necessary amendments in the drafting of the Panjáb Laws Act, section 5: secondly, to make like amendments in the sections of that Act relating to pre-emption and to give the Lieutenant-Governor a right of pre-emption in respect of land on which trees belonging to Government are standing: thirdly, to extend the jurisdiction of the Court of Wards to the estates of three classes of proprietors, namely, those incapable, owing to physical defects or infirmities, of managing their own estates; those convicted of a non-bailable offence and disqualified by vice or bad character from managing their estates; and those declared, on their own application, to be so disqualified. The fourth and last object of the Bill is to render all persons whose property is under the superintendence of the Court of Wards incompetent to charge such property without the sanction of the Court.

SIMLA; *The 18th October* 1877. } WHITLEY STOKES.

A. PHILLIPS,
Secy to the Govt. of India.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877, and was referred to a Select Committee:—

No. 20 OF 1877.

A Bill to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices.

Preamble.

Whereas by the Merchant Shipping Act, 1854, section 213, and by the Merchant Shipping Act Amendment Act, 1855, section 16, it is enacted that the Board of Trade may, in manner therein mentioned, and in the name of Her Majesty, sue for and recover the wages due to, and expenses incurred in respect of, the distressed seamen and apprentices in the said sections mentioned; And whereas it is expedient to empower such persons as the Governor General in Council may think fit to sue for and recover in British India in the name of the Secretary of State for India in Council, such wages and expenses, when the same are charged upon any ship, or recoverable from any master, owner or other person, found in British India; It is hereby enacted as follows:—

Power to appoint persons to sue.

1. The Governor General in Council may, from time to time, by notification in the *Gazette of India*, authorize, either generally or specially, such persons as he thinks fit to sue for and recover, in manner in the Merchant Shipping Act, 1854, section 213, provided, any wages or expenses recoverable under the said sections of the said Acts in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British India. Every person so authorized shall be entitled to sue and recover accordingly in any such Court, and shall be deemed to be a person filling a public office within the meaning of the Indian Evidence Act, 1872, section 57, clause 7.

Suits, &c., to be instituted in name of Secretary of State for India in Council.

2. All suits and proceedings under this Act shall be instituted and carried on in the name of the Secretary of State for India in Council.

STATEMENT OF OBJECTS AND REASONS.

By the Merchant Shipping Act, 1854, section 213, and 18 & 19 Vict., c. 91, section 16, provision is made for the recovery by the Board of Trade of wages due to, and expenses incurred in relieving, distressed seamen and apprentices in foreign and colonial ports. These distressed seamen are in many cases Natives of India, and belong to ships which are either registered in or trade to India, and which are seldom, if ever, found within the ports of the United Kingdom. In such cases the Board of Trade has considerable difficulty in recovering the sums expended. When the distressed seamen are Natives of this country, these expenses are charged to the Indian revenue. It is therefore desirable that the Government of India should be enabled to empower some person here to sue, in case the ships or persons chargeable are found in this country. The Bill effects this object by providing that such suits may be brought in the name of the Secretary of State in Council by such persons as the Governor General in Council may, by notification in the *Gazette of India*, generally or specially authorize in that behalf. The Bill will also enable persons so authorized to sue in all cases in which the ships or persons chargeable are found in this country, even though the Indian revenue may not be concerned.

SIMLA;
The 9th October 1877.

WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[Second Publication.]

The following Report of a Select Committee, together with the Bill as amended by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877:—

WE, the undersigned members of the Select Committee to which the Bill to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India was referred, have the honour to report that we have considered the Bill and the papers specified in the margin.

From Financial Department, No. 1354, dated 18th June 1870, and enclosures.
" ditto No 1813, dated 5th July 1870, and enclosures.
" ditto No. 2150, dated 23rd July 1870, and enclosures.
" ditto No. 2998, dated 12th November 1870, and enclosures.
" Acting Chief Secretary to Government, Bombay, No. 5623, dated 15th November 1870, and enclosures.
" Financial Department, No. 291, dated 16th January 1871, and enclosures.
" ditto No. 1745, dated 24th July 1876, and enclosure.
Telegram from the Secretary of State for India, dated 5th September 1876.
From Secretary, Bengal Bonded Warehouse Association, dated 13th December 1876.
" Officiating Secretary, Government of Bengal, No. 92, dated 15th January 1877, and enclosures.
" Commissioner of Orissa, No. 1161, dated 13th January 1877.
" Chief Secretary to Government, Bombay, No. 845, dated 10th February 1877, and enclosures.
" Acting Assistant Secretary to the Government of Bengal, No. 304, dated 6th February 1877, and enclosures.
" Secretary to the Chief Commissioner, British Burma, No. $\frac{158}{17}$, dated 3rd February 1877, and enclosures.
" Officiating Secretary to the Board of Revenue, Lower Provinces, No. 69B, dated 1st February 1877.
" Chairman, Trades Association, Madras, dated 7th February 1877, and enclosures.
" Chief Secretary to Government, Bombay, No. 1084, dated 20th February 1877, and enclosures.
" Secretary to Government, Madras, No. 1021, dated 10th March 1877, and enclosures.
Demi-official letter from L. Reid, Esq., Commissioner of Customs, Bombay, dated 24th March 1877, and enclosures.
Memorandum by Officiating Secretary to Board of Revenue, Lower Provinces, No. 600 B, dated 25th August 1877, and enclosures.
Note by the Hon'ble T. C. Hope, dated 4th October 1877.

2. In accordance with the suggestion of the Committee appointed by the Bombay Government, the definition of "Customs-port" has been made (section 3, clauses (*d*) and (*e*)) to include, and that of "Foreign Port" to exclude, ports not in British India which are entitled to be treated as British Customs-ports.

3. The existing Act limits the privileges of coasting vessels to vessels which do not touch at any intermediate foreign port. But this has been found difficult of application, especially on the Western Coast, where foreign ports are numerous, and the limitation is illegally waived in the case of coasting steamers. But the Bombay Committee point out that all craft ought to be treated alike, and we think that, where there is danger of smuggling, special restrictions may be imposed on particular classes of goods under the powers of chapter XIII. The definition (section 3, clause (*g*)) has therefore been expanded.

4. We have also enlarged the definition of "Master" (section 3, clause (*h*)) so as to include a ship's agent appointed in writing by the master to be responsible on his behalf, when such appointment is approved by the Customs-collector.

5. In consequence of representations received from the Chief Commissioner of British Burma of the expediency of legalising coasting trade with petty ports which it would not pay to constitute Customs-ports, a provision has been inserted in section 11, with the concurrence of the Department of Revenue, Agriculture and Commerce, enabling the Local Government to recognize such ports for the purposes of the coasting trade only.

6. In accordance with a recommendation of the Bombay Committee, a clause framed on the model of the English Customs Act of 1876, section 153, has been added to section 17 of the Bill, prohibiting the importation or exportation of articles of foreign manufacture bearing names, marks or brands being, or purporting to be, those of manufacturers resident in the United Kingdom or British India.

7. By a little condensation, the whole of chapter X of the Bill as introduced has been dispensed with. The privilege of transhipment has been extended to sailing vessels.

8. By section 38, an owner not having sufficient information regarding any goods has been allowed, as suggested by the Bengal Board of Revenue, to deposit them temporarily in a warehouse.

The term "real value" has also been defined, as the want of a definition has been much felt. The obligation to declare real value has likewise, for statistical purposes, been extended to all goods, whether dutiable or not.

9. The third clause of section 39, by which it is provided that undervalued goods retained for the use of Government shall be sold by public auction, has given rise to some difference of opinion, some authorities advocating the substitution of a general power to dispose of the goods for the benefit of Government, in accordance with the English Customs Act of 1853. We have reserved this question for further consideration after enquiry as to the alleged rarity of cases in which difficulty or loss to Government is occasioned by the present provision.

10. Sections 45 and 46 (33 and 34 of the Bill as introduced) have also elicited wide differences of opinion between different mercantile and Custom-house authorities. The former section is identical in principle with the existing English law: section 20 of the Customs Consolidation Act, 1876, runs as follows:—

"In the event of any increase, decrease, or repeal of duties of customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery from the warehouse of such goods at such increased

duty, and after payment thereof, to add so much money to the contract-price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery from the warehouse at such decreased duty, or free of duty, as the case may be, to deduct so much money from the contract-price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for or in respect of such deduction."

The latter section is in harmony with Mr. Wilson's financial statement of February 18th, 1860, and the consequent section 2 of Act X of 1860, as also with the notification of the Government of India, No. 3180, dated 3rd September 1875. Both sections originated in the memorials and representations which the Government of India is in the habit of receiving whenever a change of tariff takes place. We have added another illustration to section 45, to express its scope more fully; but we have left the general question of the retention of both sections open for discussion in Calcutta.

11. We have omitted from section 50 (121 of the Bill as introduced) the last clause, which followed the existing law, as it has been justly pointed out by Mr. Lane, the Collector of Customs at Calcutta, that it is unreasonable to refuse drawback on ships' stores, and both inconsistent with the permission to export from bond (section 30) and at variance with the English Act.

12. In deference to the unanimous opinion expressed in the reports, the rate of drawback has been re-entered in section 50 at the existing rate of seven-eighths, instead of three-fourths, to which it was raised in the Bill as introduced.

13. In accordance with representations received from the Bombay Committee and other quarters, we have, with the concurrence of the Department of Revenue, Agriculture and Commerce, extended to the Indian Marine and Marine Survey (section 56) the privileges with regard to wine, provisions and stores which have hitherto been confined to officers and ships of Her Majesty's Navy. The privilege has likewise been extended in all cases to spirits.

14. In order to meet the case of the foreign ports of Native States on the Western Coast, which are not surrounded by customs preventive lines, the existing practice of refusing drawback on exports to such ports has been legalised (section 57) in the form of empowering the Governor General in Council to prohibit drawback in the case of any particular port. This is in accordance with the Bombay Committee's suggestion.

15. In accordance with the existing practice at Bombay, which originated in section 35 of Act I of 1852, the Customs-collector has been empowered (section 58) to reject, if he sees fit, any claim for drawback amounting to less than ten rupees. The Bombay Municipal Act provides similarly regarding petty refunds of town-duty.

16. Section 44 of the Bill as introduced was inserted in consequence of a long correspondence which arose in Bombay with the Chamber of Commerce out of the practice prevailing there of masters entering in the manifest the names of the ships' agents as consignees of the cargo, and the true consignees complaining of delay in receiving their goods and of the departure of the vessel in the interim. The Bombay Committee, however, now find that the section will not meet the case, and, though it is not objected to by Bengal and Madras (chiefly, it would seem, owing to difference of circumstances), we think it better to omit it, and to obviate the difficulty partly by an addition to section 71, permitting port-clearance to be refused except on security for the clearance of the import-manifest, and partly by new provisions in chapter IX, which will be explained hereafter.

17. *Section 64* is new, to adapt the law to actual circumstances, under which the manifest sometimes arrives by overland mail before the vessel itself, in which case the saving of time by commencing the preliminaries for her discharge is desirable.

18. *Section 71.*—The Madras Committee recommend the addition of a clause authorising the refusal of port-clearance to any vessel the master or agents of which have not made all reasonable endeavours to land all the cargo for the port. Formerly, they say, they could stop a vessel through the High Court, or bring an action for overcarrying their goods; but now canal-steamers protect themselves by a clause in the bill of lading. The Madras Trades Association support this recommendation by a letter (Paper No. 9) giving details of packages actually overcarried. On the other hand, overcarrying is defended on the grounds, 1st, that boats are scarce at Madras; 2nd, that boatwork is there prohibited after sundown; 3rd, that mail-contracts prevent steamers making long delays. We have reserved this question for discussion at Calcutta.

19. *Section 75.*—In accordance with the recommendations of the Calcutta Committee and the Bengal Board, the periods of unloading and loading have been combined; but the aggregate of 30 days has been reduced to 20. The additional periods for loading and unloading have also each been reduced to one day for every 100 tons instead of every 50. This will still leave a vessel of 1,200 tons, for instance, 32 days, which is ample. Sections 50 and 108 of the Bill as introduced have been consolidated into this section, and words have been inserted to prevent more than one officer at a time being claimed as of right when, from smallness of establishment or press of work, extra officers may not be available.

20. *Sections 76 and 77.*—Special provision has been made in the concluding clauses for goods being water-borne from places not duly appointed as wharves, and without the presence or authority of an officer of customs, as also without boat-notes, in order to meet the circumstances of Calcutta, as represented by the Board of Revenue. In section 77, the suggestions from Burma have also been attended to, and sections 61 and 125 of Act VI of 1863 (Bill I, sections 53, 58 and 111) have been amalgamated.

21. *Sections 97 and 98.*—These are the new sections inserted, and referred to above in paragraph 16, in order to permit the prompt discharge of cargo where there is urgent

necessity, or there are special facilities, for it. We are disposed to consider that a provision of this nature is the best for meeting the difficulties now felt and reconciling the conflicting interests of ship-owners and owners or consignees of goods. The latter are protected from double charges for agency. The sections, however, are tentative, and may require amendment after they have been scrutinized by the Trade and the Customs Departments at Bombay and Calcutta.

22. Adverting to section 106, we have altered the form of the bond, in accordance with a suggestion from Madras, so as to allow of enforcement in a District Court instead of in the High Court, though this was really not indispensable, since any of the forms may, even under the existing Act, be modified by the Chief Customs Authority.

23. *Section 107.*—In accordance with a suggestion from British Burma, arising out of an opinion by the Advocate General, a clause has been added to make it clear that a fresh bond is not indispensable on every fresh removal of the goods while in warehouse.

24. *Section 116.*—Permission to bottle off wines and spirits has been added, in conformity with the English Act and suggestions from Bengal.

25. *Section 132.*—This section has been modified in accordance with suggestions from Bengal, so as to place recovery of rent on the same footing as recovery of duty.

26. *Section 137* has been modified to suit Calcutta, in the same way as sections 76 and 77 (*vide* supra, paragraph 20).

27. *Section 140.*—In order to obtain correct statistics of imports and exports, it has been made compulsory on the owner of goods short-shipped or re-landed to give information of the fact to the Custom-house. This is in accordance with recommendations received and with the English law regarding short shipments.

28. Chapter XVIII of the Bill as introduced, which was entitled "Offences and Penalties," has elicited some differences of opinion as to what was the best position in the Act for such matters. We have now, in the first place, transferred to a separate chapter everything relating to procedure. With regard to the offences and penalties themselves, we are of opinion that the chief thing to be considered is the convenience of the mercantile and nautical public rather than that of adjudicating officers. Anybody who wishes honestly to know what the law requires him to do, will find his study of the existing Act perpetually interrupted by the long offence and penalty clauses, the terrors of which it cannot be indispensable to place in close juxtaposition with every injunction or obligation.

We have now recast the chapter (XIV) in tabular form, shewing in three columns the offence, the section to which it has reference, and the penalty, and trust that this will meet the views of all parties. To the adjudicating officer it will, we believe, not be inconvenient; to the public it will be a relief not to have every section burdened with unnecessary matter, while Custom-house officials may, if they wish, have the chapter printed separately to hand to every master on arrival, or to frame and post up in conspicuous places at the Custom-house and wharves.

29. We have made numerous changes in the phraseology of the Bill throughout, to secure both clearness and brevity. Considerable alterations have also been made in the arrangement of chapters and sections, with the view both of condensation and of bringing analogous provisions together and securing a practical sequence. The chapters now stand as follows:—

Chapter I.—Preliminary.
„ II.—Appointment of officers in the Department of Customs.
„ III.—Appointment of ports, wharves, custom-houses, warehouses and boarding and landing-stations.
„ IV.—Restrictions and prohibitions of importation and exportation.
„ V.—Levy of, and exemption from, customs-duties.
„ VI.—Drawback.
„ VII.—Arrival and departure of vessels.
„ VIII.—General provisions affecting vessels in port, &c.
„ IX.—Importation or discharge.
„ X.—Warehousing.
„ XI.—Exportation or shipment, and re-landing.
„ XII.—Spirits.
„ XIII.—Coasting trade.
„ XIV.—Offences and penalties.
„ XV.—Procedure relating to offences, appeals, &c.
„ XVI.—Miscellaneous.

30. We propose to consider the Bill further in Calcutta, and recommend that it be in the meantime published in the *Gazette of India* for general information.

SIMLA;
The 20th October 1877.

T. C. HOPE.
WHITLEY STOKES.
F. R. COCKERELL.

No. II.

SEA CUSTOMS BILL, 1877.

ARRANGEMENT OF SECTIONS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Commencement.
2. Repeal of enactments.
3. Interpretation.

CHAPTER II.

APPOINTMENT OF OFFICERS OF CUSTOMS, &c.

4. Local Government to appoint necessary officers.
   Suspension and dismissal of such officers.
5. Local Government may delegate its powers under section 4.
   Suspension and dismissal of subordinate officers.
6. Collector of District to perform duties of Customs-collector, where there is no separate Customs-collector.
7. Making and publishing of rules.
8. Appeals how and by whom to be decided.
9. Deposit, pending appeal, of duty demanded.
10. Customs-officers exempted from service on any jury or inquest or as assessors.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. Power to appoint Ports, Wharves, Custom-houses, Warehouses and Boarding and Landing-stations.
12. Power to declare that an Indian Port not in British India shall be regarded as a Customs-port for certain purposes.
13. Power to declare Warehousing Ports.
14. Appointment of public Warehouses.
15. Power to license private Warehouses.
    Revocation of license.
    Form of application for license.
16. Stations for Customs-officers to board and also land from ship.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

17. Prohibitions and restrictions.
18. Importation without license of arms and ammunition prohibited.
    Proviso.
19. Governor General may prohibit or restrict importation or exportation of goods.
20. Importation and exportation.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS DUTIES.

21. Import-duties.
22. Export-duties.
23. No duties on goods carried from one Customs-port to another.
    Proviso.

SECTIONS.

24. Power to fix values of dutiable goods.
25. Power to exempt from Customs-duties.
    Power to authorize, in special cases, exemption from payment of duty.
26. Baggage in actual use.
27. Reimported articles of country-produce dutiable in certain cases
    Proviso.
28. Goods derelict and wreck dutiable in certain cases.
29. Duty on opium re-exported by sea.
30. Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported duty-free on certain conditions.

Transhipment.

31. Power to permit transhipment without payment of duty.
    Proviso.
32. Rules regulating exercise of power, and transhipment.
33. Entry and warehousing, on arrival, of goods transhipped under section 31, clause 2.
    Proviso.
34. Transhipment of stores from one vessel to another of same owner without payment of duty.
35. Officer of Customs to superintend transhipment.
36. Levy of transhipment-fee.
37. Power to prohibit transhipment.

Miscellaneous Provisions.

38. Owner, &c., to declare real value of goods in bill of entry or clearance, and, if necessary, to produce invoice, &c.
39. Under-valued goods how dealt with.
40. Duties on goods retained under section 39 for use of Government.
41. Claims to abatement of duty on account of damage how to be treated.
42. Disposal of damaged goods and levy of duty thereon.
43. Date of importation how determined.
44. Date of exportation how determined.
45. Contracts for sale of goods, duty on which is raised or lowered before performance.
46. Duty leviable on sea-borne goods, duty on which has been altered during transit.
47. Payment of duties short-levied or erroneously refunded.
48. No refund of charges erroneously levied or paid, unless application made within three months.
49. Dutiable goods may be passed on security for duty.

CHAPTER VI.

DRAWBACK.

50. Amount of drawback allowable on re-export.
    Conditions for grant of drawback.
    Drawback to be allowed on goods exported to Customs-port and thence to Foreign Port.
    Proviso.
51. Drawback on exportation of spirit.
52. Drawback of duties on wine and spirit allowed for officers of Navy.
53. Persons entering such wine or spirits for drawback to declare name and rank officer claiming same.

SECTIONS.

54. Transfer of wine or spirits from one Naval officer to another, &c.
55. Provisions and stores for Her Majesty's Navy exempt from duty.
56. Privilege extends to Indian Marine and Marine-survey.
57. Governor General in Council may declare what goods are identifiable, and may prohibit drawback in case of specified Foreign Port.
58. No drawback to be allowed in certain cases.
59. Time to claim and demand payment of drawback.
60. Declaration to be made by parties claiming drawback.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

61. Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.
Delivery of manifest when vessel anchors below reporting-station.
62. Delivery of manifest where no place has been so fixed.
63. Description of manifest.
Amendment of errors in manifest.
64. Agent may deliver manifest.
65. Duty of person receiving manifest.
66. Bulk not to be broken until manifest, &c., delivered, and ship entered at Custom-house.
67. Master, if required, to deliver bill of lading, &c., to Customs-collector.
68. No vessel to depart without port-clearance.
69. No Pilot to take charge of any vessel proceeding to sea without production of port-clearance.
70. Master on applying for port-clearance to deliver manifest and certificates.
71. Port-clearance may be refused unless certain conditions are fulfilled.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT, &c.

72. Power to depute officer of Customs to board ships.
Proviso.
73. Servant to be received with officer.
Accommodation of officer and servant.
74. Officers of Customs to have free access to every part of ship, and may seal and secure goods.
Customs-collector may authorize search and opening of locks.
75. Period allowed for discharge and shipment of cargo.
Consequence of exceeding same.
Allowance for period during which vessel is laid up.
76. Goods not to be landed, shipped, or water-borne on Sundays, holidays, &c., without permission, nor except within fixed hours, &c.
77. Boat-note.
78. Goods water-borne to be forthwith landed or shipped.
79. Goods not to be landed elsewhere than at appointed wharf or place.
80. Power to prohibit plying of unlicensed cargo-boats.
Issue of licenses.
81. Customs-collector may require goods to be weighed or measured on board before landing.
82. Customs-officer may open package and examine goods shipped.
83. Customs-collector may take samples of goods.
84. Owner to pay expense incidental to compliance with Custom-house rules.
Fee for landing baggage.
85. No compensation for loss or injury except on proof of neglect or wilful act.
86. Rates of wharfage-fees.
87. Duplicates may be granted and amendments made on payment of fee.
88. Owner to deliver duplicate of bill of entry or shipping-bill, if required.
89. Agents must be duly authorized.
90. Agent to produce authority if required.

CHAPTER IX.

IMPORTATION OR DISCHARGE.

91. Discharge of cargo may commence on receipt of due permission.
92. Portion of import-cargo intended for another port, ship's stores, &c., may be kept on board free of duty.
93. Goods not to leave ship unless entered in manifest.
94. Procedure in respect of goods not landed within time allowed.
Effect of not discharging cargo in any less period specified in bill of lading.
95. Goods may be landed at any time after arrival, with consent.
96. Notice regarding unclaimed packages.
97. Procedure in case of non-payment of duties within four months after entry of vessel.
98. Immediate discharge permitted in certain cases.
99. Goods not cleared within two months from date of landing to be sold.
Disposal of overplus.
Proviso.
100. Entry for home-consumption.

CHAPTER X.

WAREHOUSING.

101. Deposit of goods in warehouse without payment of duty.
102. Warehouse-keeper.
Responsibility of keeper.
103. Chief Customs-Authority to decide where any goods may be deposited in public warehouse, and on what terms.
Table of rates of rent.
104. Form of application for admission of goods into warehouse.
105. No goods to be warehoused unless assessed for Customs-duty.
Saving of re-assessment of warehoused goods on clearance for home-consumption.
106. Bond for duty on goods sought to be warehoused. Form of bond.
107. Terms of bond to be executed.

SECTIONS.

108. Period for which goods may remain warehoused under bond.
When bond for duty on goods in private warehouse may be sued on.
109. Procedure in respect of goods to be warehoused.
110. Packages, &c., to be marked and numbered before admission into warehouse.
111. Goods how warehoused.
112. Warrant to be given every time goods are warehoused.
Form of warrant.
113. Access of Customs-officer to private warehouse.
114. Power to cause packages lodged in warehouse to be opened and examined.
115. Access of owners to warehoused goods.
116. Goods in warehouse may be sorted, repacked, &c., by owner, &c.
117. Power to remit duties on warehoused goods lost or destroyed;
and if goods are damaged, duty to be levied on actual value.
118. Import-duty to be on quantity or value registered at time of importation.
Proviso as to wines, spirits, beer or salt.
119. Allowance for ullage or wastage in case of wines, &c., lodged in private warehouse.
120. Public warehouse-keeper, or licensee of private warehouse, answerable for weight or gauge.
Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.
121. Power to remove goods from one warehouse to another in same Port.
122. Bonded goods may be removed from one Port to another.
Procedure.
123. Officers at Port of removal to transmit account of goods to officers at Port of destination.
Owner to execute bond for due arrival, &c.
124. Remover may enter into a general bond.
125. Goods on arrival at Port of destination to be subject to same laws as goods on first importation.
126. Removal of goods to be noted on the bond, with particulars.
127. Goods not to be removed from warehouse, except after application to Customs-collector.
128. Form of application for removal of goods.
Twenty-four hours' notice to be given.
129. On goods being removed improperly or otherwise than for export, &c., full duty to be paid.
130. Procedure on failure to pay duty.
131. Expenses of carriage, packing, &c., to be borne by owners.
132. Payment of rent and warehouse-dues.
In case of failure, goods may be sold, &c.
133. Register of bonds to be kept.
When bonds are to be cancelled and returned to obligee.
134. Duty on warehoused goods to be settled within three years.
135. Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

CHAPTER XI.

EXPORTATION OR SHIPMENT AND RE-LANDING.

SECTIONS.

136. Permission for entry outwards to be obtained before export-cargo is shipped.
137. Exporter to deliver shipping-bill before shipping any goods.
138. On entry outwards, bond to be given for shipping and landing.
139. Additional charge on goods passed for shipment after port-clearance has been granted.
140. Notice of non-shipment or re-landing, and return of duty thereon.
Proviso.
141. Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.
142. Vessel returning to Port may enter and land goods under import-rules.

CHAPTER XII.

SPIRITS.

143. Rules for removal of spirits from distillery without payment of duty, and for exportation thereof.
144. Spirits for export to be taken direct from distillery to Custom-house under pass.
145. Rules to be observed in exportation of spirits.
146. Duty to be recovered on any deficiency in spirits under bond.
147. Drawback of excise-duty on spirits manufactured after English method.
148. No drawback allowed on spirits exported from one Customs-port to another, but such spirits may be exported under bond.
149. Duty on spirits exported under bond from one Indian Port to another, how adjusted.
150. Rum-shrub, &c., how to be charged with duty.
May be exported under same rules as spirits.
151. Spirits intended for exportation may be removed for local consumption.
152. Conditions of drawback and remission of duty on spirits.
Re-land of spirits shipped.
153. Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.
Decision where no rules or their applicability disputed.

CHAPTER XIII.

COASTING TRADE.

154. Application of Act to coasting vessels.
155. Power to regulate carriage of goods coastwise.
156. Coasting vessels to deliver account and obtain port-clearance before leaving Port of lading.
157. Power to require bond before port-clearance is granted.
158. Time for delivery of pass.
159. Goods on coasting vessel, if excisable, not to be unladen without permission.
160. Grant and revocation of general pass.
161. Rules respecting cargo-book to be kept by Masters of coasting vessels.

SECTIONS.

162. Power to prescribe rules for Masters of other coasting vessels.
163. Power to board and examine any coasting vessel.

CHAPTER XIV.

OFFENCES AND PENALTIES.

164. Punishments for offences.
1. For infringing rules made by Chief Customs-Authority.
2. For landing or shipping goods at unauthorized Port, &c.
3. For shipping, landing, concealing, &c., contrary to Act.
4. Vessels in Port with a cargo, and afterwards found in ballast and cargo unaccounted for, liable to confiscation.
5. For Masters of tug-steamers or pilot-vessels receiving or discharging any goods without due authority.
6. For not bringing-to at boarding-station.
7. For vessel removing from place of mooring, or unlading, without due authority.
8. Goods imported or exported contrary to prohibition liable to confiscation, and persons concerned to penalty.
9. For infringing rules or orders regarding transhipment.
10. For unauthorized declaration as to value of goods.
11. Wine not laden, or unladen without permission, liable to confiscation.
12. Confiscation of goods entered for drawback, which are less in value than the amount of drawback claimed.
13. Drawback goods, if not exported, or if re-landed, liable to confiscation, and parties concerned to penalty.
14. For proceeding inward beyond fixed place before delivery of manifest. For omitting to deliver manifest when vessel anchors below reporting-station.
15. For like omission when reporting-station has not been fixed.
16. For Master delivering unsigned or untrue manifest.
17. For Pilot, &c., not receiving manifest.
18. For breaking bulk without permission.
19. For false entry, fraudulent alteration, &c.
20. For attempting to depart without port-clearance.
21. For departing without port-clearance.
22. On Pilot taking charge of vessel without port-clearance.
23. For refusing to receive officer of Customs on board.
24. For disobeying section 73.
25. For Masters resisting search, &c.

SECTIONS.

26. For lading in absence of Customs-officer.
27. For removing goods contrary to section 76.
28. For sending goods without or in excess of boat-note.
29. For non-receipt or non-delivery or non-signing of boat-note.
30. For not landing goods in accordance with section 78, or for landing, &c., goods contrary to section 79.
31. Goods found in unlicensed cargo-boats may be confiscated.
32. For non-delivery of duplicate bill of entry, &c.
33. For acting as agent without authority.
34. For not being able to account for missing or deficient package, &c.
35. For discharging goods not duly entered in manifest.
36. Goods found concealed liable to confiscation.
37. Goods not agreeing in description and quantity with entry in manifest liable to confiscation or extra duty.
38. For removing goods after landing and before due entry.
39. Goods brought to be passed through Custom-house liable to confiscation in case of discrepancy, misdescription, &c.
40. For misdescription of goods.
41. For taking or passing goods without entry.
42. Prohibited or dutiable goods concealed in baggage.
43. For improper carrying into warehouse.
44. For withholding or removing before examination goods entered to be warehoused.
45. For warehousing goods improperly.
46. For refusing to open private warehouse when duly required.
47. For neglecting to stow goods properly in warehouse.
48. For importer or owner of warehoused goods clandestinely gaining access.
49. For altering warehoused goods.
50. For deficiencies in a private warehouse.
51. For neglecting to produce goods when required.
52. Goods entered to be warehoused, if not duly warehoused, or if concealed or removed, liable to be confiscated.
53. For excess, in private warehouse, over registered quantity.
54. For removing warehoused goods improperly.
55. For taking goods out of warehouse without paying duty.
56. For shipping goods before entry outwards.
57. For shipping goods not in manifest, &c.

SECTIONS.

58. Certain goods if entered in manifest and not shipped, or if relanded without notice, liable to confiscation.
59. For landing at place other than that for which goods have been cleared.
60. For deficiency in goods on which drawback has been paid on board vessel returning to Port, or putting into another Port.
61. For contravening rules relating to spirits.
62. For irregularly re-landing spirituous liquors.
63. For contravention of rules as to coasting trade.
64. For signing false account.
65. For failure to produce certificate.
66. For failure of Master of coasting vessel to deliver pass.
67. For breach of rules as to cargo-book.
68. For failure to keep cargo-book correctly, &c.
69. For breach of rules under section 134.
70. For breach in respect of lading, carrying coastwise, and unlading.
71. For refusal to produce documents.
72. For making false declaration, refusing to answer questions, &c.
73. For possession of smuggled goods.
74. For searching persons on insufficient grounds.
75. Customs-officers, if guilty of breach of duty, how punishable.
76. Customs-officers committing or conniving at frauds, how punishable.
77. For neglect of Police-officer to give notice.
78. Punishment for obstruction to Customs-officers.

165. Tackle, &c., included in confiscation of vessels.
Packages and contents included in confiscation of goods.
Also conveyances and animals used in removal.

CHAPTER XV.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

166. Persons may be searched on reasonable suspicion.
167. Persons may, before search, require to be taken before Magistrate, &c.
168. Officers of Customs may stop vessels, carts, &c., and search for goods on reasonable suspicion.
169. Magistrate may issue search-warrant on application.
170. Persons reasonably suspected may be detained.
171. Persons detained to be taken to nearest Magistrate or Customs-collector.
172. Persons taken before Magistrate may be detained or admitted to bail.

SECTIONS.

173. Person escaping may be afterwards detained.
174. Persons in Her Majesty's Navy, when detained, to be secured on board until warrant procured.
175. Vessels, goods and persons may be seized or detained.
176. Vessels and goods seized how dealt with.
177. Procedure in respect of goods seized on suspicion.
178. When seizure is made, seizing officer to give reason in writing.
179. Adjudication of confiscations and penalties.
180. Local Government may confer like powers on other officers of Customs.
Proviso.
181. Option to pay fine in lieu of confiscation.
182. On confiscation of vessel or goods, property to vest in Her Majesty.
183. Levy of penalty for failure to bring-to when required under section 16.
184. Penalty under Act not to interfere with punishment under other law.
185. Offences not especially provided for how adjudicated.
186. Appeal from subordinate to Chief Customs-Authority.
187. Penalty adjudged by Magistrate, &c., may be remitted or commuted by Chief Customs-Authority.
188. Goods on which penalty incurred not to be removed till payment.
Goods of person liable to fine or penalty may be detained.
189. Enforcement of payment of penalty.
190. Periods of imprisonment, in default of payment of penalty or fine, to be fixed within certain limits.
191. Imprisonment to terminate upon recovery of fine.
192. Or of proportional part of fine.

CHAPTER XVI.

MISCELLANEOUS.

193. Rules to be notified.
194. Notifications made may be cancelled.
195. Remission of duty and compensation to owner in certain cases.
196. Appropriation of penalties, &c., and grant of rewards.
197. Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

SCHEDULE.

PART I.—ACTS REPEALED.

PART II.—FORMS.

A. Form of Bond for Import-duty.
B. Form of Bonded Warehouse-warrant.
C. Form of Bond for removal of Spirits from licensed Distillery.
D. Form of Coasting-pass.

A Bill to consolidate and amend the law relating to the levy of Sea Customs-duties.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Sea Customs Act, 1877:"

Commencement.

And shall come into force on the passing thereof.

Repeal of enactments.

2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein, except as to any act done, offence committed or liability incurred.

All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.

All appointments and notifications made, and licenses issued, under Act No. VI of 1863, shall, as far as may be, be deemed to have been respectively made and issued under this Act.

Interpretation.

3. In this Act, unless there be something repugnant in the subject or context—

"Chief Customs-Authority."

(*a*) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters connected with Sea-customs in any place to which this Act applies:

"Chief Customs-Officer."

(*b*) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

"Customs-collector."

(*c*) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

"Customs-port."

(*d*) "Customs-port" denotes any Port in British India at which Sea Customs-duties are leviable, and any Foreign Port which has been declared under section 12 to be a Customs-port:

"Foreign Port."

(*e*) "Foreign Port" includes Aden and any port or place in India not situated in British India, and not declared under section 12 to be a Customs-port:

"Vessel."

(*f*) "Vessel" includes anything made for the conveyance by water of human beings or property:

"Coasting vessel."

(*g*) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not:

"Master."

(*h*) "Master" includes every person, except a Pilot, having command or charge of any vessel: and also a ship's agent, appointed in writing by the master to be responsible on his behalf when such appointment is approved by the Customs-collector:

"Warehouse."

(*i*) "Warehouse" denotes any place appointed or licensed under this Act for the keeping and securing of goods entered to be warehoused without payment of duty on the first entry thereof:

"Owner."

(*j*) "Owner" includes importer, exporter and consignee, and an agent of any of them duly appointed and authorized under this Act.

CHAPTER II.

APPOINTMENT OF OFFICERS OF CUSTOMS, &c.

Local Government to appoint necessary officers.

4. The Local Government of every place in which duties of Sea-customs are leviable, shall appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Suspension and dismissal of such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

Local Government may delegate its powers under section 4.

5. The Local Government may delegate to any officer of Customs all or any of the powers vested in it by section four.

Suspension and dismissal of subordinate officers.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

Collector of District to perform duties of Customs-collector, where there is no separate Customs-collector.

6. At any place at which there is no Customs-collector, the Collector of the District and the officers subordinate to him may perform all duties required by this Act to be performed by a Customs-collector and other officers of Customs.

Making and publishing of rules.

7. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act for regulating the practice and proceedings of, and the delegation of their duties by, officers of Customs.

Appeals how and by whom to be decided.

8. If any dispute arises between any officer of Customs and any Master of a vessel, or owner of goods, or other person, in respect to any matter (not specially provided for by any law for the time being in force) relating

to the importation, exportation or warehousing of any goods,

or to the proper rate of duty payable in respect thereof,

or to the levy of any duty or penalty thereon,

or to any seizure or forfeiture thereof,

the Chief Customs-Authority, or such officer of Customs as the said Authority from time to time appoints in this behalf, shall decide such dispute, subject to an appeal to the Local Government.

Deposit, pending appeal, of duty demanded.

9. Where the dispute relates to the duty leviable in respect of any goods, the owner of such goods, if dissatisfied with such decision, shall deposit in the hands of the Customs-collector at the Port of importation or exportation, respectively, the amount of duty demanded by the deciding officer, pending the settlement of the matter on appeal.

Upon payment of such deposit and compliance with the provisions of this Act relating to the entry or shipment of such goods, the Customs-

collector shall cause the goods to be delivered to such owner for importation or exportation, as the case may be.

Customs-officers exempted from service on any jury or inquest or as assessors.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

Power to appoint Ports, Wharves, Custom-houses, warehouses and boarding and landing-stations.

11. The Local Government may from time to time, by notification in the official Gazette,

(*a*) declare the places which alone shall be Ports for the shipment and landing of goods;

(*b*) declare the limits of such Ports;

(*c*) appoint proper places therein to be Wharves for the landing and shipping of goods, and for the landing or shipping of particular classes of goods;

(*d*) declare the limits of any such Wharf;

(*e*) alter the name of any such Port or Wharf.

Every such Port, except Aden, shall be a Customs-port within the meaning of this Act.

The Local Government may also from time to time in like manner declare

(*f*) places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-ports, and for no other purpose;

(*g*) what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

Power to declare that an Indian Port not in British India shall be regarded as a Customs-port for certain purposes.

12. The Governor General in Council may from time to time declare, by notification in the *Gazette of India*, that any Foreign Port shall, with such limitations and on such conditions (if any) as he thinks fit, be a Customs-port for the purposes of this Act, in so far as the same is capable of being applied to such Port.

Power to declare Warehousing Ports.

13. The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

Appointment of public Warehouses.

14. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public Warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

Power to license private warehouses.

15. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

Revocation of license.

Every license for a private warehouse so granted may, unless it be otherwise provided in the license, be revoked after one month's notice by the Chief Customs-Officer, and may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses.

Form of application for license.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Stations for Customs-officers to board and also land from ship.

16. The Chief Customs-Authority may from time to time appoint, in any Customs-port, stations or places at which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall be required to anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

Prohibitions and restrictions.

17. The importation into, or exportation from, British India of the goods enumerated in the following clauses, is prohibited:—

(*a*) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire:

(*b*) counterfeit coin:

(*c*) any indecent or obscene book, pamphlet, paper, drawing, painting, representation, figure or article:

(*d*) articles of foreign manufacture bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India.

Importation without license of arms and ammunition prohibited.

18. The importation into British India of arms or ammunition, except under a license from the Governor General in Council, or from some officer authorized in that behalf by the said Governor General in Council, or otherwise in accordance with any law for the time being in force, is prohibited.

Proviso.

Nothing in this section shall apply to rifles, guns, pistols, and sporting powder, *bonâ fide* imported by any person in reasonable quantities for his own private use.

Governor General may prohibit or restrict importation or exportation of goods.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the importation or exportation by sea or by land, or both by sea and by land, of any particular class of goods.

Importation and exportation.

20. It shall be lawful to import into, or to export from, any place declared under section 11 to be a Port for the shipment and landing of goods, any goods the importation or exportation of which is not prohibited or restricted by any law, or by any notification of the Governor General in Council, for the time being in force.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

Import-duties.

21. Customs-duties shall be levied on such goods imported by sea into any Customs-port from any Foreign Port, at such rates, and with such exemptions, as may be prescribed by any law for the time being in force.

Export-duties.

22. Customs-duties shall be levied on such goods exported by sea from any Customs-port to any Foreign Port, at such rates, and with such exemptions, as may be prescribed by any law for the time being in force.

No duties on goods carried from one Customs-port to another.

23. No Customs-duties shall be levied on goods carried by sea from any Customs-port to any other Customs-port:

Proviso.

Provided that nothing in this section shall apply

to opium, salt or spirits; or

to goods brought from any Foreign Port to any Customs-port, and there transhipped for, or thence carried to, any other Customs-port without payment of duty; or

to goods removed in bond.

Power to fix values of dutiable goods.

24. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, the tariff-value of any goods exported or imported by sea on which Customs-duties are by law imposed.

Power to exempt from Customs-duties.

25. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port or place therein, from the whole or any part of the Customs-duties leviable thereon under any law for the time being in force.

Power to authorize, in special cases, exemption from payment of duty.

The Chief Customs-Authority may, by special order in each case, exempt from the payment of duty, under stated circumstances of an exceptional nature, any goods on which Customs-duties are leviable by any law for the time being in force.

Baggage in actual use.

26. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 7, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

Re-imported articles of country-produce dutiable in certain cases.

27. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions, if any, to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Proviso.

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom or on whose account, they were exported, the goods may be admitted without payment of duty.

Goods imported, for which any drawback of excise has been received on exportation, shall be subjected to payment of duty, unless the Chief Customs-Authority in any particular case otherwise directs by special order.

Goods derelict and wreck dutiable in certain cases.

28. All goods derelict, jetsam, flotsam and wreck, brought or coming into any Customs-port, shall at all times be subject to the same duties, if any, to which goods of the like kind are subject on importation at such Port, unless it be shown to the satisfaction of the Customs-collector, that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

Duty on opium re-exported by sea.

29. Opium imported by sea into any Customs-port may, if the Local Government think fit, but not otherwise, be re-exported by sea from the same Port on payment of a duty equal in amount to the fee to which it would have been liable if it had been transhipped at such Port.

Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported duty-free on certain conditions.

30. Provisions and other ship's stores warehoused at the time of importation may be exported without payment of duty for use on board of any vessel proceeding directly to a Foreign Port, whether such Port be or be not the Port of ultimate destination.

Articles of Indian produce or manufacture, including rum, required for use on board of any vessel proceeding to any Foreign Port, may also be exported free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no such rum shall be so shipped on any vessel not going to a Foreign Port, or going on a voyage of less than thirty days' probable duration.

Transhipment.

Power to permit transhipment without payment of duty.

31. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other Customs-ports as the Governor General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Chief Customs-Officer may, on application of the owner of any goods imported into such Port, grant leave to tranship the same without payment of duty, if any be leviable, at the Port of transhipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may from time to time be in force, the Customs-collector may, on

application of such owner, grant leave for transhipment without payment of duty, if any be leviable, at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the owner shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs:

Proviso.

Provided that such goods have been specially and distinctly manifested or declared at the time of import as for transhipment to some other Customs or Foreign Port.

Rules regulating exercise of power, and transhipment.

32. The power conferred by section 31 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

Entry and warehousing, on arrival, of goods transhipped under section 31, clause 2.

33. All goods transhipped under the second clause of section 31 for removal to a Customs-port shall thereupon be treated in all respects as warehoused goods, and shall on their arrival at such Port be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry and warehousing of such last-mentioned goods:

Proviso.

Provided that, if on the arrival of the said goods at such Port, the owner desires forthwith to export the same by sea to some Foreign Port, or to pay duty thereon for home-consumption, without actually warehousing them, the Customs-collector at such Port may, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home-consumption, upon payment of the duty thereon, in like manner as if such goods had been actually warehoused. All goods so exported, or on which duty has been so paid, shall be deemed to have been duly cleared from the warehouse.

Transhipment of stores from one vessel to another of same owner without payment of duty.

34. If two or more vessels belonging wholly or in greater part to the same owner be at any Customs-port at the same time, any provisions and other ship's stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

Officer of Customs to superintend transhipment.

35. An officer of Customs shall, in every case, be deputed to superintend the removal of transhipped goods from vessel to vessel.

Levy of transhipment-fee.

36. A transhipment-fee on each bale or package of any goods or class of goods transhipped under this Act, may be levied at such rates and under such rules as the Local Government, with the previous sanction of the Governor General in Council, may from time to time make by notification in the official Gazette.

Power to prohibit transhipment.

37. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit the transhipment, at any specified Port, or at all Ports, of any specified class of goods, or prescribe any special mode of transhipping any specified class of goods.

Miscellaneous Provisions.

Owner, &c., to declare real value of goods in bill of entry or clearance, and, if necessary, to produce invoice, &c.

38. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, state their real value to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such value at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value of any such goods can be ascertained, to produce the same, and to furnish any information relating to the value of such goods which it is in his power to furnish. And thereupon such person shall produce any such document or furnish any such information so required by such officer:

Provided that, if the owner makes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse, pending production of such information.

No re-valuation of goods assessed for duty on the declared value thereof shall be allowed after such goods have been removed from the Custom-house.

For the purposes of this section the real value shall be deemed to be—

(*a*) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation respectively, without any abatement or deduction whatever, except of so much as the duties payable on the importation thereof amount to: or,

(*b*) where such price is not ascertainable, the estimated cost at which goods of the like kind and quality could be laid down at such place.

Nothing in this section applies to opium, salt or spirits.

Under-valued goods how dealt with.

39. If, upon the examination of any goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, it appears to an officer of Customs that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof stated in the bill of entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of

value thereof as estimated by him; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall then cause them to be sold by public auction after due notice in the official Gazette, or some mercantile newspaper circulating in the place.

If the proceeds arising from such sale shall exceed the sum paid to the owner, together with the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties, or on such other terms as he may determine.

Duties on goods retained under section 39 for use of Government.

40. When goods are retained under section 39 for the use of Government, the duties payable thereon shall in no case be levied from the owner.

Claims to abatement of duty on account of damage how to be treated.

41. No claim for any abatement or refund of duty on account of damage alleged to have been sustained before delivery of the bill of entry, shall be allowed in respect of any goods imported into any Customs-port, unless such claim be made in writing, and the damaged condition of such goods be ascertained and certified, on the first examination thereof, by a Custom-house Appraiser, or by such other person as the Customs-collector appoints for the purpose.

Disposal of damaged goods and levy of duty thereon.

42. Goods, the damaged condition of which is ascertained and certified to the satisfaction of the officer in charge of the Custom-house, may, after notice in the official Gazette, or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints.

The duty on such goods shall be adjusted on the gross amount realized by their *bonâ fide* sale, as proved by the original account-sales, without any abatement or deduction, except of so much as represents the duties payable on the importation thereof.

On goods the value of which has been fixed by law for the purpose of levying duties thereon, no abatement of duties shall be allowed, unless they have deteriorated to the extent of one-fifth of their value.

No abatement of duty on account of damage shall be allowed on wines, spirits or beer, or on any other articles on which duties are levied on quantity and not on value.

Date of importation how determined.

43. If, upon the first levying, repealing, enhancement or reduction of any duty,

or upon any change of any valuation for duty,

or upon the first permitting, prohibiting or restricting of any importation,

it is necessary to determine the exact date on which an importation of goods had effect,

such date shall be that on which the goods were actually entered for home-consumption at the Custom-house.

For the purposes of this section goods shall be deemed to be entered when the bill of entry thereof is delivered to the Customs-collector.

Date of exportation how determined.

44. If, in like manner, it is necessary to determine the exact date on which an exportation of goods had effect, such date shall be that on which the goods were actually entered outwards at the Custom-house.

Contracts for sale of goods, duty on which is raised or lowered before performance.

45. When a contract is entered into for the sale of any dutiable goods at a fixed price, including the duty leviable in British India at the date of the contract, and subsequently thereto, and before the contract is fully performed, the duty on such goods is raised or lowered, and levied accordingly, the amount to be paid to, or received by, the parties to the contract shall be increased or diminished, as the case may be, by the amount by which such duty is raised or lowered.

Illustrations.

(*a*). A, a merchant in Calcutta, contracts with B, a merchant in Liverpool, to sell him 100 maunds of indigo at Rs. 200 per maund, including the export-duty at the rate of 3 rupees per maund. Before the contract is fully performed, the duty on indigo is reduced to 1 rupee per maund. B is entitled to deduct from the price agreed on Rs. 200, being Rs. 2 per maund.

(*b*). A, a wine merchant in Madras, contracts with B, a resident there, to procure and deliver to him within one year a thousand gallons of champagne at Rs. 25 per gallon, duty paid. Subsequently, and before the contract is performed, the duty is raised from Rs. 1-8 to Rs. 2-8 per gallon. A is entitled to be paid at Rs. 26 per gallon instead of Rs. 25.

(*c*). A, a wine merchant in Bombay, contracts with B, a merchant in Bordeaux, for a thousand gallons of claret at Rs. 5 per gallon, including the import-duty of 1 rupee per gallon. Subsequently, and before the contract is fully performed, the duty is raised to Rs. 2 per gallon and levied at that rate. B is entitled to be paid at the rate of Rs. 6 per gallon.

Duty leviable on sea-borne goods, duty on which has been altered during transit.

46. When during the transit by sea to British India of any dutiable goods, the duty on such goods is raised, the duty leviable on such goods on arrival in British India shall be the duty which was in force in respect of such goods when such transit commenced, and when the duty on such goods is reduced, the duty leviable thereon shall be such reduced duty. Transit shall be deemed to have commenced on the grant of port-clearance.

Payment of duties short-levied or erroneously refunded.

47. When Customs-duties or charges have been short-levied through inadvertence, error or misconstruction on the part of the officers of Customs,

or when duty, after having been levied, has been erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

No refund of charges erroneously levied or paid, unless application made within three months.

48. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid under an erroneous construction of law or from other error, shall be returned, unless such claim is made within three months from the date of such payment.

Dutiable goods may be passed on security for duty.

49. No dutiable goods shall be passed for home-consumption unless the owner previously either pays the customs-duties leviable thereon, or furnishes security, to the satisfaction of the Customs-collector, for the payment of the same.

CHAPTER VI.

DRAWBACK.

Amount of drawback allowable on re-export.

50. Upon the re-export by sea to any Foreign Port, of any goods, except salt or opium, capable of being easily identified, imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, seven-eighths of such duty shall, except as otherwise provided in this chapter, be repaid as drawback:

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

Drawback to be allowed on goods exported to Customs-port and thence to Foreign Port.

Drawback shall be allowed upon goods which, after having been charged with duty at one Customs-port and thence exported to another, are re-exported by sea to a Foreign Port:

Proviso.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date of first importation into British India.

Drawback on exportation of spirit.

51. A drawback of the whole of the duties paid under Act No. XXIII of 1860 (*to amend Act XXI of 1856, to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal*), section one, on spirit manufactured at distilleries worked according to the English method and exported by sea in manner prescribed by Act No. XXI of 1856 (*to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal*) to any Foreign Port shall be allowed at the Port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under the said Act No. XXIII of 1860, and that the spirit, when brought to the Custom-house, be accompanied by the pass in which such payment is certified.

Drawback of duties on wine and spirits allowed for officers of Navy.

52. A drawback of the whole of the Customs-duties shall be allowed on wine and spirits intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirits have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirits on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	Gals.
For every Admiral ..	1,260
Vice-Admiral	1,050
Rear-Admiral . .	840
Captain of 1st and 2nd rate ...	630
Captain of 3rd, 4th and 5th rate	420
Captain of an inferior rate ...	210
Lieutenant or other Commanding Officer, and for every Marine-officer, Master, Purser or Surgeon	105

Persons entering such wine or spirits for drawback to declare name and rank of officer claiming same.

53. Every person clearing and claiming drawback for wine or spirits, as provided in section 52, shall state in the entry the name of the officer for whose use such wine or spirits is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirits shall be delivered into the charge of the officers of Customs deputed on this behalf at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirits into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

Transfer of wine or spirits from one Naval officer to another, &c.

54. The Customs-collector may permit the transfer of any such wine or spirits from one Naval officer to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity;

or may permit the transhipment of any such wine or spirits from one vessel to another for the use of the same Naval officer;

or the re-landing and warehousing of any such wine or spirits for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirits, and allow the same to be cleared for home-consumption.

Provisions and stores for Her Majesty's Navy exempt from duty.

55. Provisions and other ship's stores for the use of Her Majesty's Navy may, in like manner, be transferred, transhipped or relanded and warehoused, free of duty;

and where duties have been paid on such provisions and stores, drawback of such duties, whether

of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

Privilege extends to Indian Marine and Marine-survey.

56. Sections 52, 53 and 54 apply to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and section 55 applies to provisions and stores for the use of such Marine or Survey.

Governor General in Council may declare what goods are identifiable, and may prohibit drawback in case of specified Foreign Port.

57. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

(*a*) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified;

(*b*) prohibit repayment as drawback upon the re-exportation of goods to any specified Foreign Port.

No drawback to be allowed in certain cases.

58. No drawback shall be allowed—

(*a*) upon goods not included in the export-manifest, or

(*b*) upon goods exported from one Customs-port to another, or

(*c*) where the goods to be exported are of less value than the amount of drawback claimed, or

(*d*) where the claim is for drawback amounting to less then ten rupees, and the Customs-collector thinks fit to reject it.

Time to claim and demand payment of drawback.

59. No drawback shall be allowed upon any goods re-exported from any Customs-port unless the claim to receive such drawback be made and established at the time of re-export, nor unless payment be demanded within six months from the date of entry for shipment.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea.

Declaration to be made by parties claiming drawback.

60. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.

61. The Local Government may, by notification in the official Gazette, fix a place in any river or Port, beyond which no vessel, whether laden or in ballast, arriving from any Foreign Port, shall pass until the Master thereof has delivered to the Pilot, officer of Customs or other person duly authorized to receive the same, a manifest as described in section 63.

Delivery of manifest when vessel anchors below reporting station.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving from any Foreign Port remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver such manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

62. If any vessel, coming from any Foreign Port, arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after anchoring, deliver a manifest to the Pilot, officer of Customs, or other person authorized to receive the same.

Description of manifest.

63. Every manifest shall be signed by the Master, and shall contain a true specification of all goods imported in such vessel, comprising such particulars, and made out in such form, as the Chief Customs-Authority may from time to time direct.

Amendment of errors in manifest.

The Customs-collector may permit the Master to amend any obvious error in the manifest, or to supply any omission resulting from accident or inadvertence, by furnishing an amended or supplementary manifest.

But the receiving of such amended or supplementary document shall be discretionary with such Customs-collector; and, if he decide to receive any such amended or supplementary manifest, he may levy thereon such fee as the Chief Customs-Authority from time to time directs.

Agent may deliver manifest.

64. Nothing contained in section 61, 62 or 63 shall prevent the delivery of the manifest, previous to the arrival of the vessel, by an agent duly appointed and approved, as defined in section 3, clause (*h*), of this Act.

Duty of person receiving manifest.

65. The Pilot, officer or other person so receiving the manifest shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

Bulk not to be broken until manifest, &c., delivered, and ship entered at Custom-house.

66. No vessel arriving in any Customs-port from any Foreign Port, shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry inwards, has been presented to the Customs-collector, and an order has been given thereon by such officer for the discharge of the cargo.

The Customs-collector may refuse to give such order, until any port-clearance, cockett or other paper, which he knows or has reason to believe had been granted at the place from which the vessel is stated to have come, shall likewise have been delivered to him.

Nothing in this section shall prevent a Customs-collector from granting, prior to receipt of the original manifest, and prior to the entry of the vessel at the Custom-house, a special pass, permitting bulk to be broken. The granting of such pass shall be subject to such rules as may from time to time be prescribed by the Chief Customs-Authority.

Master, if required, to deliver bill of lading, &c., to Customs-collector.

67. The Master of every vessel arriving from any Foreign Port shall, at the time of applying for entry inwards at any Customs-port, deliver to the Customs-collector, if required so to do, the bill of lading or a copy thereof for every part of the cargo laden on board, and shall answer all such questions relating to the vessel, cargo, crew, and voyage as are put to him by such officer.

No vessel to depart without port-clearance

68. No vessel, whether laden, partially laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel; and every Master of a vessel so applying for port-clearance shall answer to the proper officer of Customs such questions touching her departure and destination as are demanded of him.

No Pilot to take charge of any vessel proceeding to sea without production of port-clearance.

69. No Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

Master on applying for port-clearance to deliver manifest and certificates.

70. The Master of every vessel intending to leave any Customs-port shall, at the time of applying for port-clearance, deliver to the Customs-collector a manifest in duplicate according to such form as may from time to time be prescribed by the Chief Customs-Authority, containing a true specification of all goods to be exported in the vessel and signed by the Master;

and shall also so deliver such certificates as the Customs-collector, acting under the general instructions of such Chief Customs-Authority, requires.

The Customs-collector when satisfied with the said certificates, and as to the correctness of the manifest, shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

Nothing in this section shall prevent the Customs-collector from granting (subject to such rules as the Chief Customs-Authority may from time to time prescribe) a port-clearance to the Master when the ship's agent furnishes sufficient security for duly delivering, within three days from the date of grant, the manifest and certificates aforesaid.

Port-clearance may be refused unless certain conditions are fulfilled.

71. The Customs-collector may refuse port-clearance to any vessel until

(a) the required manifest and certificates are produced;

(b) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(c) a bond and security for the clearance of the import manifest within a reasonable period have been given by a duly appointed and accepted agent for the Master; the amount of such security and the length of such period being fixed in each case by such Customs-collector.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT, &c.

Power to depute officer of Customs to board ships.

72. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel arriving at such Port.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector shall otherwise order:

Proviso.

Provided that the Customs-collector may, on such conditions as he sees fit to impose, permit the discharge of cargo without the presence of an officer of Customs.

Servant to be received with officer.

73. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

Accommodation of officer and servant.

Officers of Customs to have free access to every part of ship, and may seal and secure goods.

74. Every officer of Customs so deputed shall have free access to every part thereof, and may fasten down any hatchway or entrance to the hold, and mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

Customs-collector may authorize search and opening of locks.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any place, box or closed receptacle in such vessel be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

Period allowed for discharge and shipment of cargo.

75. A period of twenty working days, or such further period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of every vessel not exceeding six hundred tons.

One additional day shall in like manner be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

Consequence of exceeding same.

If the period occupied in the discharge and shipment of cargo be in excess of twenty working days, together with the additional period (if any) allowed under the second clause of this section, the vessel shall be charged with the expense of the officer of Customs at a rate

exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

Allowance for period during which vessel is laid up.

In calculating any period allowed, or any charge made, under this section, due deduction shall be made for any period during which a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master.

Goods not to be landed, shipped, or water-borne on Sundays, holidays, &c., without permission, nor except within fixed hours, &c.

76. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall be discharged from any vessel arriving at any Customs-port, or be shipped or water-borne for exportation or for carriage coastwise—

(*a*) on any Sunday or on any holiday or day on which the discharge of cargo is prohibited by the Chief Customs-Authority;

(*b*) on any day, except between such hours as such Authority from time to time appoints by notification in the official Gazette;

(*c*) without the presence or authority of an officer of Customs:

nor, in the case of goods so shipped or water-borne,

(*d*) from any place in any such Port except a wharf duly appointed for such purpose;

(*e*) before due entry outwards of the exporting vessel and of the goods;

(*f*) before such goods shall have been duly cleared for shipment.

Nothing in this section shall prevent the Chief Customs-Authority from giving, by notification in the official Gazette, general permission for goods to be so shipped or water-borne in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

Boat-note.

77. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or passed for importation, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time direct.

The Local Government may from time to time suspend the operation of this section in any Customs-port or part thereof, and may cancel such suspension.

Goods water-borne to be forthwith landed or shipped.

78. All goods water-borne for the purpose of being landed and warehoused, or passed for importation, or of being shipped for exportation, shall be so landed or shipped without any unnecessary delay.

Goods not to be landed elsewhere than at appointed wharf or place.

79. No goods discharged from any vessel under the authority of an officer of Customs shall be landed, except at a wharf or other place appointed for the landing of such goods.

No such goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be subsequently transhipped into any other boat without the permission of an officer of Customs.

Power to prohibit plying of unlicensed cargo-boats.

80. The Local Government may declare with regard to any Customs-port, by notification in the official Gazette, that after a stated date no boat not duly licensed and registered will be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port.

Issue of licenses.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may issue licenses for, and make registration of, cargo-boats, under such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the official Gazette.

Customs-collector may require goods to be weighed or measured on board before landing.

81. The Customs-collector, whenever he sees fit, may require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

Customs-officer may open package and examine goods shipped.

82. Any officer of Customs may open any package, and fully examine any goods brought by sea, or shipped or brought for shipment at any Customs-port.

Customs-collector may take samples of goods.

83. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take samples of such goods, for examination or for ascertaining the value thereof, on which duties are payable, or for any other necessary purpose.

Every such sample shall, if the owner so desire, and if it be possible, be restored to him; otherwise it shall be disposed of and accounted for to him as the Customs-collector directs.

Owner to pay expense incidental to compliance with Custom-house rules.

84. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit,

shall be performed by or at the expense of the owner of such goods.

Fee for landing baggage.

When any goods, baggage or parcels are made over to an officer of Customs for the purpose of being landed, a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

No compensation for loss or injury except on proof of neglect or wilful act.

85. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or injury occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or injury was occasioned by the neglect or wilful act of an officer of Customs.

Rates of wharfage-fees.

86. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf or other authorized landing place, or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

Duplicates may be granted and amendments made on payment of fee.

87. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, if he is satisfied that no fraud has been committed or is intended.

Such officer may also authorize any amendment to be made in any document, after it has been entered and recorded in the Custom-house, upon payment of a like fee for every document so amended.

Owner to deliver duplicate of bill of entry or shipping-bill, if required.

88. Upon the entry or clearance of any goods for importation or exportation, the owner shall, if the Customs-collector so requires, deliver to such officer a duplicate of the bill of entry or shipping-bill thereof.

Agents must be duly authorized.

89. No person shall act in any Custom-house as an agent for the transaction of any business relating to the entrance or clearance of any vessel, goods or baggage, unless authorized so to do by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient securities, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour, suspend or withdraw such authorization, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Agent to produce authority if required.

90. When any person makes application to any officer of Customs for permission to transact any business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk or servant, or known agent, of any person, or of any mercantile firm, may transact business at the Custom-house on account of such person or firm, if such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact his or their business, and deposits with such officer an authority in writing duly signed, authorising such clerk, servant or agent to receive all drawbacks, refunds and other moneys or transact other business on behalf of such person or firm.

CHAPTER IX.

IMPORTATION OR DISCHARGE.

Discharge of cargo may commence on receipt of due permission.

91. Whenever an order or a special pass, permitting any vessel which has arrived in any Customs-port from any Foreign Port to break bulk, has been duly issued under section 66, the discharge of the cargo of such vessel may be proceeded with.

Portion of import-cargo intended for another Port, ship's stores, &c., may be kept on board free of duty.

92. Any portion of an import-cargo intended for another Port, or any ship's stores intended for consumption in Port or on the home-ward voyage, may be declared by the Master of any vessel as not to be landed, and may thereupon, with the special sanction of the Customs-collector, be retained on board, and such cargo or ship's stores so retained shall not be subject to the payment of duty:

Provided that all such cargo and ship's stores, excepting any ship's stores which may be duly transferred to another ship under section 34, 54 or 55, shall be entered in the export-manifest of the vessel as cargo or ship's stores not landed, and on which no duty has been paid.

The Customs-collector, or any officer deputed by him under section 72, may seal up, or otherwise secure, if he see reason for so doing, any portion of such cargo or ship's stores during the vessel's stay in Port.

Goods not to leave ship unless entered in manifest.

93. No goods shall be allowed to leave any vessel, unless they be duly entered in the original manifest of such vessel, or in an amended or supplementary manifest duly received under section 63.

Procedure in respect of goods not landed within time allowed.

94. If the owner of any goods (except such as have been declared by the Master as not to be landed), does not land such goods within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same, as the Local Government from time to time appoints by notification in the official Gazette, or within such longer period as the bill of lading of such vessel specifies; or if any period less than the number of working days so appointed is specified in the bill of lading of such vessel for the discharge of her cargo or any part thereof, and if the owner of such cargo, or part

Effect of not discharging cargo in any less period specified in bill of lading.

thereof, does not land the same within such specified period; or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so appointed or specified, as the case may be,—

the Master of such vessel, or a duly authorized officer of Customs, on his application, may then carry such goods to the Custom-house.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, he shall hold such goods until he receives notice in writing that the said charges are paid.

Goods may be landed at any time after arrival, with consent.

95. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

Notice regarding unclaimed packages.

96. If any package or parcel carried to the Custom-house under section 95 remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 94, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in the said section.

Procedure in case of non-payment of duties within four months after entry of vessel.

97. If the duties chargeable upon any goods carried to the Custom-house under section 94 or 95, together with the freight, primage, charges of landing and removal, rent and other charges to which such goods are liable, are not paid within four months from the date of entry of the vessel;

or if such goods are not duly warehoused within such period;

such goods may, after due notice in the official Gazette, be sold by public auction, and the proceeds thereof shall then be applied—first, to the payment of freight, primage and general average; next, to the payment of duties; and then, to the payment of other charges.

The overplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shown why such application was not so made.

If any such goods be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner.

Nothing in this section shall authorize the passing for home-consumption of any dutiable goods without payment of duties of Customs thereon.

Immediate discharge permitted in certain cases.

98. Nothing in sections 93 to 97 inclusive shall prevent the Customs-collector in any Customs-port to which the Local Government, by notification in the official Gazette, declares this section to be applicable, from permitting the Master of any vessel immediately on receipt, under section 66, of an order or special pass, to discharge the cargo of such vessel or any portion thereof—

(*a*) at the Custom-house or any specified landing-place or wharf;

(*b*) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other duly constituted and responsible public body or company;

(*c*) into the custody of responsible and authorized agents of the ship, if willing to receive the same, for the purpose of landing the same forthwith at the Custom-house or any such landing-place or wharf.

The Customs-collector shall take charge of all goods or cargo so landed, and otherwise proceed in relation thereto as provided in the said sections.

Any such ship's agent so receiving any goods or cargo shall be responsible to pay all claims for damage or short delivery which may be established by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like claimed by any agent or consignee previously constituted by the owner.

Goods not cleared within two months from date of landing to be sold.

99. If any goods be not cleared for home-consumption or for warehouse within two months from the date of landing thereof, or within such further period as the Customs-collector directs, such goods may, after due notice in the official Gazette, be sold by public auction, and the proceeds thereof shall be applied to the payment of duties and other charges to which the same were liable.

Disposal of overplus.

The overplus, if any, shall be paid to the owner of the goods on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shown why such application was not so made:

Proviso.

Provided also that, where such goods are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India), and in such manner, as the Local Government may from time to time direct.

Entry for home-consumption.

100. The owner of any dutiable goods intended to be delivered for home-consumption on the landing thereof from the importing ship, shall make entry of such goods by delivering to the Customs-collector a bill of entry thereof in such form and containing such particulars as may from time to time be directed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods and packages in the manifest of the ship.

The delivery of such bill shall be deemed to have taken place on the date of the first presentation of such bill to an officer of customs duly authorized to receive the same.

The passing of such bill by an officer of customs duly authorized in that behalf shall be sufficient authority for the removal of the goods by the owner.

CHAPTER X.

WAREHOUSING.

Deposit of goods in warehouse without payment of duty.

101. Any person who has imported any dutiable goods into any warehousing port may deposit such goods, without payment of duty on the first entry thereof, in any warehouse appointed or licensed under this Act.

Warehouse-keeper.

102. Every public warehouse appointed under section 14 shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

Responsibility of keeper.

The warehouse-keeper shall, to the extent provided in sections 105 and 117 and not otherwise, be responsible for the charge of all goods deposited in his warehouse, and for their due reception therein and delivery therefrom.

Chief Customs-Authority to decide where any goods may be deposited in public warehouse, and on what terms.

103. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, including rates of rent, any goods and what sort of goods may be deposited.

Table of rates of rent.

A table of the rates of rent so fixed for every public warehouse shall be placed in a conspicuous part thereof.

Form of application for admission of goods into warehouse.

104. Every application for the admission of goods into any warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

No goods to be warehoused unless assessed for Customs-duty.

105. No goods shall be warehoused unless they have been assessed for Customs-duty in like manner as goods intended to be passed for home-consumption.

Saving of re-assessment of warehoused goods on clearance for home-consumption.

Nothing in this section shall

(*a*) preclude the temporary deposit of goods in a public warehouse under section 38; or

(*b*) interfere with the re-assessment for duty of warehoused goods on their clearance for home-consumption, should an alteration of any duty or of any valuation for duty render such re-assessment requisite with reference to the provisions of section 43.

Bond for duty on goods sought to be warehoused. Form of bond.

106. When an application has been made for the warehousing of any goods, and when such goods have been assessed for duty as directed in section 105, the owner shall execute a bond for the amount of such duty in the Form marked A hereto annexed, or when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority.

Every such bond shall relate to the duties chargeable on the cargo or portion of the cargo of one vessel only.

Terms of bond to be executed.

107. Every bond shall be for twice the amount of duty assessed on the goods to which it relates, and shall stipulate for the payment, on demand, of any sum due on account of any such goods, together with interest on such sum from the date of demand, at such rate, not exceeding six per cent. per annum, as is fixed by the Chief Customs-Authority.

Every person executing any such bond shall be bound thereby for the payment of all duties, interest and charges claimable on account of the goods, and of penalties incurred for violation of the provisions of this Act in respect to the same.

Every such bond shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding their subsequent removal to another warehouse or warehousing port.

Period for which goods may remain warehoused under bond.

108. When any such bond has been executed, in respect of any goods, such goods shall be allowed to be warehoused for a period not exceeding three years, without being liable to import-duty:

When bond for duty on goods in private warehouse may be sued on.

Provided that if the license for any private warehouse be withdrawn, every bond executed for duty chargeable on goods deposited in such warehouse shall become due, and may be put in suit for the levy of such duties and other demands of customs, after seven days have passed from the date on which the Customs-collector has given notice of such withdrawal, unless the owner of the goods has in the interval obtained permission for their removal to another warehouse.

Procedure in respect of goods to be warehoused.

109. When the provisions of sections 104 to 107 (inclusive) have been complied with in respect to any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

On receipt of the goods into the warehouse, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector. If the pass be found to be correct, the warehouse-keeper shall certify to that effect thereon, and the warehousing of such goods shall be deemed to have been completed.

If the quantity or value of any goods has been erroneously stated on importation, the error may be rectified at any time before the warehousing of the goods is completed.

Packages, &c., to be marked and numbered before admission into warehouse.

110. No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in the pass for its admission.

Goods how warehoused.

111. All goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported, except as provided in section 116.

112. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Warrant to be given every time goods are warehoused.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

Form of warrant.

Nothing in this section shall, if the Local Government so direct, apply to salt.

113. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

Access of Customs-officer to private warehouse.

114. The Customs-collector may at any time by order in writing direct any goods or packages lodged in any warehouse to be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

Power to cause packages lodged in warehouse to be opened and examined.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods are opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

115. Any owner of goods lodged in a warehouse under this Act, shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

Access of owners to warehoused goods.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall be paid by such owner to the Customs-collector, and may be required by the Customs-collector to be paid in advance.

116. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing,—

Goods in warehouse may be sorted, repacked, &c., by owner, &c.

(*a*) sort, separate, pack and repack any goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(*b*) fill up any casks of wine, spirits or beer from any casks of the same secured in the same warehouse;

(*c*) mix any wines of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine so mixed be of the same brand;

(*d*) bottle off wine or spirits from any casks;

(*e*) take such samples of goods as may be allowed by the Customs-collector with or without entry, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity;

and after such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

117. If any goods warehoused, or entered to be warehoused, or delivered from a warehouse, are lost or destroyed by unavoidable accident or delay either on board of any vessel, or in landing, or during receipt into the warehouse, or in the warehouse, the Chief Customs-Authority may remit the duties due thereon, or return them if paid:

Power to remit duties on warehoused goods lost or destroyed;

Provided that, if any goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

If goods lodged in a warehouse receive damage through unavoidable accident, they shall be re-assessed for duty according to their actual value, and a new bond for the same shall be executed for the unexpired term of warehousing.

and if goods are damaged, duty to be levied on actual value.

118. The import-duty on all goods warehoused or to be warehoused shall, subject to section 105, clause 3, be assessed on the quantity or value thereof, as the case may be, registered at the time of importation, without any deduction whatever:

Import-duty to be on quantity or value registered at time of importation.

Provided that, if it appear at the time of clearing any wines, spirits, beer or salt from any warehouse that a deficiency not otherwise accounted for exists, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, to an extent not exceeding the rates specified below, or in such table as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

Proviso as to wines, spirits, beer or salt.

Rates of ullage or wastage in respect to wines, spirits and beer in cask.

For any time not exceeding	6 months	...	2½ per cent.
Exceeding 6 months and not exceeding	12 "	...	5 "
Exceeding 12 months and not exceeding	18 "	..	7½ "
Exceeding 18 months and not exceeding	2 years	...	10 "
Exceeding 2 years and not exceeding	3 "		12 "

When salt is warehoused in a Government gola or store-house under charge of a Government officer, duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the duties on salt warehoused in a private gola or store-house shall be prescribed from time to time by the Local Government and notified in the official Gazette.

119. When any wines, spirits, beer or salt lodged in a private warehouse are found to be deficient at the time of the delivery therefrom, and if

Allowance for ullage or wastage in case of wines, &c., lodged in private warehouse.

such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect to any such article and for the purpose of exemption from the penalty to which the licensee of such warehouse would otherwise be liable under section 164, No. 50, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 118.

Public warehouse-keeper or licensee of private warehouse answerable for weight or gauge.

120. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be answerable for the weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 118 and 119.

Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.

No owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or injury occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or injury was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

Power to remove goods from one warehouse to another in same Port.

121. Any owner of goods warehoused under this Act, may, with the permission of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any person desires so to remove any goods, he shall make application in such form as the Chief Customs-Authority from time to time prescribes.

Bonded goods may be removed from one port to another.

122. Goods warehoused at any warehousing Port may from time to time be removed by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

Procedure.

When any owner desires so to remove any goods, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other information, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

Officers at Port of removal to transmit account of goods to officers at Port of destination.

123. When permission is granted for the removal of any goods from one warehousing Port to another under section 122, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination; and the owner requiring the removal shall enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Owner to execute bond for due arrival, &c.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the residence or convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the entering of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

Remover may enter into a general bond.

124. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal from time to time of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

125. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

Removal of goods to be noted on the bond, with particulars.

126. When any warehoused goods are removed from any warehouse, the Customs-collector shall cause such removal to be noted on the back of the bond.

Every note so made shall specify the quantity and description of goods removed, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the export-pass under which they have been taken away if removed for exportation by sea, or of the import-pass or order if removed for home-consumption, and the amount of duty paid (if any).

Goods not to be removed from warehouse, except after application to Customs-collector.

127. No goods shall be removed from any warehouse, except after application to the Customs-collector for permission to pass the goods

(*a*) for exportation by sea to some Foreign Port; or

(*b*) for home-consumption, in like manner as is prescribed by section 98 for goods entered for home-consumption on the landing thereof; or

(c) for removal to another warehouse, as provided in sections 121 to 124 inclusive;

and after grant of such permission.

Form of application for removal of goods.

128. Application to remove goods from any warehouse shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Twenty-four hours' notice to be given.

Such application shall ordinarily be made to the Customs-collector twenty-four hours before it is intended, so to remove such goods.

On goods being removed improperly or otherwise than for export, &c., full duty to be paid.

129. If any goods lodged in a warehouse are removed from the warehouse otherwise than for removal to another warehouse, as provided in sections 121 to 124, inclusive, or for exportation by sea to some Foreign Port;

or if any goods have not been cleared from the warehouse and so exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse,

the Customs-collector shall thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty which is chargeable on account of such goods, together with all charges or penalties due on account of them.

But if any goods so warehoused are, before the expiration of the time last-mentioned, removed or taken from the warehouse for removal to another warehouse, as provided in sections 121 to 124, inclusive, or for exportation by sea to some Foreign Port, no duty shall be then so demanded.

Procedure on failure to pay duty.

130. If any owner fails to pay on demand any duty or penalty that falls due on account of goods warehoused under this Act, the Customs-collector may forthwith either proceed upon the bond executed by such owner, or cause such portion as to him seems fit of the warehoused goods on account of which the duty or penalty is due, to be detained in satisfaction thereof;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained shall be liable to be sold by public auction in satisfaction of the demand, after due notice in the official Gazette.

The proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid over to the owner of the goods: Provided that application for the same be made within one year from the sale, or that good reason be shown why such application was not so made.

No transfer or assignment of goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any Customs-duties or penalty due thereon.

Expenses of carriage, packing, &c., to be borne by owners.

131. The expenses of carriage, packing and stowage of goods on their reception into or removal from a warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in like manner as Customs-duties.

Payment of rent and warehouse-dues.

132. If goods be lodged in a public warehouse, the owner shall further pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, the rent and warehouse-dues.

In case of failure, goods may be sold, &c.

If any such bill for rent or warehouse-dues be not discharged on demand, the Customs-collector may forthwith proceed to recover the amount in the manner provided in section 130, in the case of failure to pay duty.

A register of bonds to be kept.

133. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars specified in section 126.

When bonds are to be cancelled and returned to obligee.

When the register shows that the entire quantity of the goods covered by any bond has been withdrawn from a warehouse, or otherwise duly accounted for, and when all charges and penalties which have been incurred on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Duty on warehoused goods to be settled within three years.

134. In no case shall the settlement of duty on warehoused goods be delayed beyond three years from the date of the first warehousing of the goods.

Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

135. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XI.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

Permission for entry outwards to be obtained before export-cargo is shipped.

136. No vessel shall be entitled to entry outwards, or to take on board any part of her export-cargo, until a written application has been duly made to the Customs-collector by the Master of such vessel, nor until an order has been given thereon by such officer for such entry or shipment of cargo.

Every application made under this section shall specify the name, tonnage, and nation of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

Exporter to deliver shipping-bill before shipping any goods.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the official Gazette, no goods, except

passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until the owner has filled in and delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in such form as may from time to time be prescribed by the Chief Customs-Authority.

On entry outwards, bond to be given for shipping and landing.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

Additional charge on goods passed for shipment after port-clearance has been granted.

139. When goods are passed through the Custom-house for shipment on an application presented after port-clearance has been granted, two per cent. upon the market-value of any such goods not liable to duty, or liable to specific duties according to weight or quantity only, or to duty according to value, and upon the tariff-value of goods so passed which are liable to duties on fixed tariff-valuations, shall in every case be levied, in addition to any duty to which such goods are ordinarily liable.

Nothing in this section shall apply to any shipment of treasure or opium.

Notice of non-shipment or re-landing, and return of duty thereon.

140. If any goods mentioned in a shipping-bill be not shipped, or be shipped and afterwards re-landed, the owner shall give information of such short-shipment or re-landing to the officer in charge of the Custom-house before the expiration of three clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port. Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be returned to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

Proviso.

Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.

141. If any vessel, after having cleared from any Customs-port shall, without having discharged her cargo, return to such Port, or put into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may make application to the Customs-collector.

Such officer, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain under charge of an officer of Customs, in a place appointed by the Customs-collector until the time of re-export, or are transhipped direct under such charge.

All expenses attending such custody shall be borne by the owner.

Vessel returning to Port may enter and land goods under import-rules.

142. In either of the cases mentioned in section 141, the Master of the vessel or any owner of goods therein, may enter such vessel and land such goods under the rules for the importation of goods.

In every such case any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

CHAPTER XII.

SPIRITS.

Rules for removal of spirits from distillery without payment of duty, and for exportation thereof.

143. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirits manufactured in British India after the English method may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirits shall execute a bond with one or more sureties, in the Form marked C hereto annexed, or, when such form is inapplicable or insufficient, in such other form as the said Authority from time to time prescribes, conditioned that duty shall be paid on any portion of such spirits not exported within four months from the date of the bond, or any portion thereof exported to a Port in British India not being a Customs-port, the landing and payment of Customs-duty in respect of which at the Port of destination is not proved to the satisfaction of the proper officer within six months from the date of the bond.

The Chief Officer of Customs of the Port of exportation may extend for a further term not exceeding four months, on sufficient cause shown, the period allowed for the exportation of any such spirits, or for the production of such proof that duty has been paid.

Spirits for export to be taken direct from distillery to Custom-house under pass.

144. Spirits for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for this purpose by the officers of Excise.

Rules to be observed in exportation of spirits.

145. Spirits brought to the Custom-house for exportation by sea shall, previous to shipment, be gauged and proved by an officer of Customs.

Any drawback to be allowed for spirits on which duty has been paid shall be regulated by the strength and quantity of such spirits as ascertained by such proof and gauge; and the quantity of spirits for which credit is to be given in the cancellation of any bond shall be determined in the same manner.

146. Duty shall be recoverable upon any difference between the quantity of spirits passed from a distillery and the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the official Gazette.

Duty to be recovered on any deficiency in spirits under bond.

147. A drawback of excise-duty paid on spirits manufactured in British India after the English method, and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Drawback of excise-duty on spirits manufactured after English method.

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirits, when brought to the Custom-house, be accompanied by the pass in which such payment is certified.

148. No drawback shall be allowed on spirits exported from any Customs-port to any other Customs-port.

No drawback allowed on spirits exported from one Customs-port to another, but such spirits may be exported under bond.

But spirits manufactured in British India after the English method may, on the conditions and under the rules from time to time prescribed under section 138, be exported from any such Port to any other such Port, under bond for the excise-duty.

Every such bond shall be cancelled on the production by the owner of a certificate from the officer in charge of the Custom-house at the Port of importation, testifying to the due entry at such Port of the full quantity of such spirits so exported, less an allowance for ullage and wastage at the rates from time to time prescribed by the Local Government and notified in the official Gazette.

149. Spirits manufactured in British India after the English method and exported under bond for the excise-duty from any Customs-port to any other Customs-port, shall be chargeable at the Port of importation with Customs-duties at the ordinary rate fixed for duties on spirits of the like kind and strength imported into such Port.

Duty on spirits exported under bond from one Indian Port to another, how adjusted.

150. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under supervision of the surveyor or officer in charge of the distillery shall be charged with duty according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Rum-shrub, &c., how to be charged with duty.

The provisions of this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall apply to such liquor.

May be exported under same rules as spirits.

When any such liquor is removed for exportation without payment of excise-duty, the bond to be executed by the person removing it shall be in the Form marked C hereto annexed, or, when such form is inapplicable or insufficient, in such other form as may from time to time be prescribed by the Chief Customs-Authority.

151. Spirits brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Spirits intended for exportation may be removed for local consumption.

Credit for every such payment shall be given in discharge of the bond to which it relates.

152. No drawback shall be allowed for any spirits on which duty has been paid, nor shall the duty due on any spirits under bond be remitted, unless the spirits are shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

Conditions of drawback and remission of duty on spirits.

Spirits shipped for exportation shall not be re-landed without a special pass from an officer of Excise, in addition to the usual order of the Customs-collector.

Re-land of spirits shipped.

153. The Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently rendered unfit for human consumption, so as to be subject only to an *ad valorem* duty of ten per cent. or other duty for the time being in force, and for causing such spirit to be so rendered, if necessary, by their own officers, before the Customs-duties leviable thereon are levied, and at the expense of the person importing it.

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said *ad valorem* duty, and such decision shall be final.

Decision where no rules, or their applicability disputed.

CHAPTER XIII.

COASTING TRADE.

154. Nothing in chapters VII, IX, X, XI and XII of this Act affects coasting vessels:

Application of Act to coasting vessels.

Provided that the Governor General in Council may from time to time, by notification in the *Gazette of India*, declare coasting vessels to be affected by the whole, or any specified portions, of the said chapters, or not to be affected by any such portions of the remainder of this Act.

155. The Governor General in Council or the Local Government may from time to time make rules prescribing the conditions on which goods, or any specified class of goods, may be—

Power to regulate carriage of goods coastwise.

(*a*) carried in a coasting vessel, whether shipped at a Foreign Port or at a Customs-port to be so carried;

(b) shipped in a coasting vessel before all goods brought in such vessel from a Foreign Port have been unladen;

and may prohibit the conveyance of any specified class of goods generally, or to or between specified Ports.

Coasting vessels to deliver account and obtain port-clearance before leaving Port of lading.

156. Before any coasting vessel departs from the Port of lading, an account with a duplicate thereof, in the Form marked D hereto annexed, with such additional particulars (if any) as may from time to time be prescribed by the Chief Customs-Authority, shall be filled in and signed by the Master and delivered to the Customs-collector.

Such officer shall retain the duplicate and return the original account dated and signed by him; and such account shall be the clearance of the vessel for the voyage and the pass for the goods expressed therein.

Power to require bond before port-clearance is granted.

157. The Customs-collector may, for sufficient reason, refuse port-clearance to any vessel declared to be bound to, or about to touch at, any Customs-port, unless the owner or Master gives a bond with sufficient security for the production to the Customs-collector of a certificate from an officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the officer requiring the bond.

Time for delivery of pass.

158. Within twenty-four hours after the arrival of any coasting vessel at the Port of discharge, and before any goods are unladen therefrom, the pass, with the name of the place or wharf where the cargo is to be discharged noted thereon, shall be delivered to an officer of Customs duly authorized to receive the same, and he shall note thereon the date of delivery.

Goods on coasting vessel, if excisable, not to be unladen without permission.

159. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

Grant and revocation of general pass.

160. The Chief Customs-Authority may, on cause being shown, permit a general pass to be given, on any conditions which may be deemed expedient, for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by notice in writing under the hand of such authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

Rules respecting cargo-book to be kept by Masters of coasting vessels.

161. The Master of every coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

Power to prescribe rules for Masters of other coasting vessels.

162. The Governor General in Council or the Local Government may, from time to time, make rules for the guidance of the Masters of all other coasting vessels, as to the matters mentioned in section 161.

Power to board and examine any coasting vessel.

163. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document, which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

CHAPTER XIV.

OFFENCES AND PENALTIES.

Punishments for offences.

164. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made by the Chief Customs Authority.	7	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped at any port or place which, at the date of such landing, shipment, attempt or bringing, has not been declared to be, or does not exist, as a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation, together with any ship, boat, carriage or other means of conveyance engaged in such landing or shipment, or attempt to land or ship, or bringing for the purpose of landing or shipment.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; and if any person be found to have been on board of any vessel liable to confiscation under clause 2, while such vessel is within any bay, river, creek or arm of the sea which has not been declared to be, and is not existing as, a port for the landing or shipment of goods,	11	such person shall be liable to a penalty not exceeding one thousand rupees.
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Port in British India where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to conscation.
5.—If any goods are put, without the authority of the officers of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such outward-bound vessel; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of such tug-steamer, pilot-vessel or sea-going vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
6—If any vessel arriving at, or departing from, any Customs-port from any Foreign Port fails, when so required under section 16, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding of vessels by an officer of Customs,	16	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving from any Foreign Port at any Customs-port shall, after having come to its proper place of mooring or unlading, remove from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, directly to some other place of mooring or unlading, or if any small vessel be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 16,	16	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any goods subject to a duty or restriction in respect of importation or exportation, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or if any goods, the exportation of which is or shall be prohibited or restricted, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,	19	such goods, together with any goods which shall be found packed with or used in concealing them, shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
9.—Contravening any rule regarding the process of transhipment made by the Local Government, or	32	Penalty not exceeding one thousand rupees.
any order relating to transhipment notified by the Governor General in Council,	37	
10.—If any person subscribes or attests any declaration of the real value of any goods upon an application to pass such goods through the Custom-house, not being the owner of such goods, or not having proper and sufficient authority from the owner,	38	such person shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
11.—If any wine, spirits or ship's stores be not laden on board of the ship for which they were intended, or be unladen from such ship without the permission of the proper officer of Customs,	52 to 56	such wine, spirits or ship's stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	58	such goods shall be liable to confiscation.
13.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported to a Foreign Port, or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged as short-shipped under the care of an officer of customs, or under section 140 or section 141),	60	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
14.—If, in any river or Port wherein a place has been fixed under section 61 by the Local Government, the Master of any vessel arriving from a Foreign Port wilfully omits, before passing beyond such place, to deliver to the pilot, officer of customs, or other person duly authorized to receive the same, a manifest; or if the Master of any vessel so arriving which remains outside or below any such fixed place, wilfully omits, for the space of twenty-four hours after anchoring, so to deliver a manifest,	61	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving from any Foreign Port has entered any Customs-port in which a place has not been fixed under section 61, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by that section,	62	ditto ditto.
16.—If the manifest delivered by any Master of a vessel under section 61, 62 or 70 be not signed by such Master and in the form and containing the particulars duly required under section 63, in so far as they are applicable to his ship, cargo and voyage; or if any manifest so delivered does not contain a true specification of all goods imported in such vessel,	63 & 70	ditto ditto.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
17.—If any pilot, officer of Customs or other person authorized to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 65,	65	such pilot, officer of Customs or other person shall be liable to a penalty not exceeding five hundred rupees.
18.—If bulk be broken in any vessel previous to the grant of an order or special pass by the Customs-collector, permitting bulk to be broken,	66	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
19.—If any bill of lading or copy required under section 67 is false; or has been altered with fraudulent intent; or if the goods mentioned in any such bill of lading, or in any bill of lading of which a copy is so produced, have not been *bonâ fide* shipped on board of such vessel; or if any such bill of lading delivered under the same section, or any bill of lading of which a copy is so delivered, by any such Master, has not been made previously to the departure of the vessel from the place where the goods expressed in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package be opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	67	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any Master of a vessel attempts to depart without a port-clearance,	68	such Master shall be liable to a penalty not exceeding five hundred rupees.
21.—If any vessel actually departs without a port-clearance,	68	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
22.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	69	such pilot, on conviction before a Magistrate, shall be liable to a penalty not exceeding one thousand rupees.
23.—If any Master of a vessel refuses to receive on board an officer of Customs deputed as provided in section 72,	72	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel shall not be allowed to enter until such penalty is paid.
24.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	73	such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
25.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or	74 & 92	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
if an officer of Customs places any lock, mark or seal upon any goods, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold, after having been fastened down by an officer of Customs, is opened without his permission,		
26.—If the Master of any vessel laid up under section 75 by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever,	75	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
27.—If any Master of a vessel causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 76,	76	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
28.—If any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without the boat-note required by section 77; or if any goods are found on board any boat in excess of the bote-note or Custom-house pass, whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	77	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty leviable on the said goods.
29.—If any Master or officer of a vessel refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, in accordance with section 77, or receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,	77	such Master or officer shall be liable to a penalty not exceeding five hundred rupees.
30.—If any goods water-borne for the purpose of being landed or shipped for importation, are not landed or shipped without unnecessary delay; or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the officer in charge of the Custom-house; or if any goods are landed or transhipped contrary to the provisions of section 79,	78 & 79	such goods, together with any vessel or boat employed in conveying them, shall be liable to confiscation; and the person by whose authority the goods are water-borne, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of the duty leviable on such goods.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
31.—If, after the issue of a notification under section 80 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	80	such goods, unless they are covered by a special permit from the officer in charge of the Custom-house, shall be liable to confiscation, and the owner or the person in charge of the boat, shall be liable to a penalty not exceeding one hundred rupees.
32.—If any owner of goods, upon the entry or clearance thereof, wilfully fails to deliver, if duly required, a duplicate of the bill of entry or shipping-bill thereof,	88	such owner shall be liable to a penalty not exceeding two hundred rupees.
33.—If any person, not being authorized under section 89, acts as an agent for the transaction of business as therein mentioned,	89	such person shall be liable to a penalty not exceeding five hundred rupees.
34.—If any goods entered in the manifest of a vessel are not found on board of the vessel; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house,	93	the Master of such vessel shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be capable of being assessed therewith; or if they be not, to a penalty not exceeding five hundred rupees for every missing or deficient package of unknown value.
35.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	93	such Master shall be liable to a penalty not exceeding one thousand rupees.
36.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	93	such goods shall be liable to confiscation.
37.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	93	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
38.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	100	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be capable of being assessed therewith; or, if they be not, to a penalty not exceeding one thousand rupees for every missing or deficient package of unknown value.
39.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation, that the packages in which	100 & 38	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
they are contained differ widely from the description given in the entry or application for passing them; or that the contents thereof have been wrongly described in such entry or application as regards the denominations, characters or circumstances according to which such goods are chargeable with duty, or are being imported or exported; or that the contents of such packages have been wilfully mis-stated in regard to sort, quality, quantity or value; or that goods not stated in the entry or application have been fraudulently concealed in, or mixed with, the articles specified therein, or have been packed to deceive the officers of Customs,		any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
40.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	100 & 109	the owner of such goods shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
41.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	100	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
42.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	100	such goods, together with the other contents of the package in which they are found, shall be liable to confiscation.
43.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	109	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.
44.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	109	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
45.—If any warehoused goods be not warehoused in accordance with section 110 or 111,	110 & 111	such goods shall be liable to confiscation.
46.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled by law to have access thereto, or, upon demand made by any	113	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
such officer at any time within the hours of business at the Port, refuses access to any such officer,		
47.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	113	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
48.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	115	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
49.—If any alteration be made in goods duly warehoused, or in the packing thereof, except as provided in section 116,	116	such goods shall be liable to confiscation.
50.—If any goods lodged in a private warehouse are found to be deficient at the time of delivery therefrom,	120	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the officer in charge of the Custom-house, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
51.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom,	120	such keeper or licensee shall, for every such neglect, be liable, not only to pay the duties due on such goods, but also to a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
52.—If any goods entered to be warehoused are, after being duly warehoused, fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	127	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty of one thousand rupees.
53.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	127	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.
54.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	127	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
55.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists, or is concerned therein,	127	such person shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods be taken on board of any vessel at any Customs-port before she has been entered outwards at such Port, in accordance with section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
57.—If any goods not enumerated in the manifest, or in a duly passed shipping-bill, are taken on board of any vessel,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.
58.—If any goods, whether liable to duty on importation, or taken from a warehouse to be exported, or entitled to drawback on exportation, or otherwise, which are enumerated in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are relanded; and notice of such short shipment or relanding be not given as required in section 140,	140	such goods shall be liable to confiscation.
59.—If any goods duly shipped on board of any such vessel be landed, except under section 141, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the circumstance be accounted for to the satisfaction of the officer in charge of the Custom-house, be liable to a penalty not exceeding three times the value of such goods so landed.
60.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 141,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value thereof, unless the fact be accounted for to the satisfaction of the officer in charge of the Custom-house.
61.—If any person wilfully contravenes any rule relating to spirits made under section 143 or 153,	143 & 153	such person shall be liable to a penalty not exceeding five hundred rupees.
62.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirituous liquor shipped for exportation,	152	such persons shall be liable to a penalty not exceeding five hundred rupees; and all such liquor, together with every cask or other article containing the same, and every boat, cart or animal employed in conveying it, shall be liable to confiscation.
63.—If, in contravention of any rules made under section 155, any goods are taken into, or put out of, or carried in, any coasting vessel; or if, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any coasting vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	155	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to pay double duty upon all goods landed or shipped at such Foreign Port, in addition to the ordinary duty, which shall in every case be levied on such goods.
64.—If any account required by section 156 be false,	156	the Master filling in or signing the same shall be liable to a

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
		penalty not exceeding five hundred rupees.
65.—If failure to produce the certificate mentioned in section 157, or to show sufficient reason for its non-production take place,	157	the parties to the bond therein mentioned shall be bound to pay a penal sum equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If any Master of a coasting vessel arriving at the Port of discharge fails, within twenty-four hours after arrival, to deliver a pass as required by section 158,	158	such Master shall be liable to a penalty not exceeding two hundred rupees.
67.—If upon examination, any package entered in the cargo-book required by section 161, as containing dutiable goods, is found not to contain such goods; or	161	such package, with its contents, shall be liable to confiscation.
if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	161	such goods shall be liable to confiscation.
68.—If the Master of any coasting vessel which is square-rigged or propelled by steam fails correctly to keep, or to cause to be kept, a cargo-book, or to produce the same on demand; or	161	such Master shall be liable to a penalty not exceeding five hundred rupees.
if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or		
if any goods entered as laden and not noted as delivered, be not on board,		
69.—If the Master of any coasting vessel which is not square-rigged or propelled by steam violates any rule made under section 162,	162	such Master shall be liable to a penalty not exceeding one hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or	Chapter XIII.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.
if any goods which have been brought coastwise are unladen in any such Port; or		
if any goods are found on board of any coasting vessel without being entered in the clearance thereof,		
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 163,	163	such Master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or	General	shall, on conviction of any such offence before a Magistrate, be liable to a penalty not exceeding one thousand rupees.
counterfeits, falsifies or fraudulently		

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this or any other Act relating to the Customs to produce any document, refuses or neglects to produce such document; or being required under this or any other Act relating to the Customs to answer any question put to him by an officer of Customs, does not truly answer such question,		
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, affirms that he has not, and if any such goods are, after such denial, discovered to be, or to have been, upon the person, or in the possession, of such person,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	166	such officer shall be liable to a penalty not exceeding one hundred rupees.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this or any other Act relating to the Customs,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	such officer or person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding two years, or to fine, or to both.
77.—If any Police-officer, whose duty it is, under section 177, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	177	such Police-officer shall be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment of either description for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.

The numbers in the third column of the above schedule are intended merely as general references to the parts of this Act to which the offences have general relation, but are not part of the definitions of those offences.

165. The confiscation of any vessel shall be deemed to include her tackle, apparel and furniture.

Tackle, &c., included in confiscation of vessels.

The confiscation of any goods shall be deemed to include any package in which they are found, and all the contents thereof.

Packages and contents included in confiscation of goods.

Every boat, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

Also conveyances and animals used in removal.

CHAPTER XV.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

166. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel or boat in any Port in British India, or any person who has landed from any vessel or boat:

Persons may be searched on reasonable suspicion.

Provided that such officer has reasonable ground to suppose that such person has dutiable or prohibited goods secreted about his person.

167. When any officer of Customs is about to search any person under the provisions of section 166, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

Persons may, before search, require to be taken before Magistrate, &c.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

168. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search any vessel, cart or other means of conveyance, for smuggled goods; provided that he has reasonable ground to suppose that smuggled goods are contained therein.

Officers of Customs may stop vessels, carts, &c., and search for goods on reasonable suspicion.

169. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place in such district or division, issue a warrant to search for such goods.

Magistrate may issue search-warrant on application.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the Code of Criminal Procedure.

170. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be detained in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be detained.

171. Every person detained on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before a Magistrate or Customs-collector.

Persons detained to be taken to nearest Magistrate or Customs-collector.

172. When any person detained on the ground that he has been guilty of an offence under this Act, is taken before a Magistrate, such Magistrate may, if he see reasonable cause, order him to be detained in gaol or in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the officers of Customs:

Persons taken before Magistrate may be detained or admitted to bail.

Provided that any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints for his appearance.

173. If any person liable to be detained under this Act, is not detained at the time of committing the offence for which he is so liable, or after detention, makes his escape, he shall at any time afterwards be liable to be detained and taken before a Magistrate, to be dealt with as if he had been detained at the time of committing such offence.

Person escaping may be afterwards detained.

174. When any person employed on the crew of any of Her Majesty's ships is detained under this Act, the detaining officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the detaining officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

Persons in Her Majesty's Navy, when detained, to be secured on board until warrant procured.

The Magistrate shall duly grant a warrant upon complaint made to him by the detaining officer, stating the offence for which the person is detained.

175. Any vessel or goods liable to confiscation may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Vessels, goods and persons may be seized or detained.

176. Every vessel and all goods seized on the ground that they are liable to confiscation shall, as soon as conveniently may be, be delivered into the care of the officer appointed to receive the same.

Vessels and goods seized how dealt with.

If there be no such officer at hand, all goods so seized shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such goods shall be deposited at the

nearest place appointed by the Chief Customs-Authority for the deposit of goods so seized.

Procedure in respect of goods seized on suspicion.

177. When any goods liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, such officer may carry such goods to any Police-station or Court at which a complaint or information connected with the stealing or receiving of such goods has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such goods until the dismissal of such complaint or information, or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the goods shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or information, or the conclusion of the enquiry or trial, the said Police-officer shall cause such goods to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

When seizure is made, seizing officer to give reason in writing.

178. When any vessel or goods is or are seized, or any person is detained, under this Act, the officer or other person making such seizure or detention shall, on demand of the person in charge of the vessel or goods so seized, or of the person so detained, give to such person a statement in writing of the reason for such seizure or detention.

Adjudication of confiscations and penalties.

179. In every case in which, under this Act, any vessel, cart or other means of conveyance, or any horse or other animal, is liable to confiscation;

or any goods are liable to confiscation or to increased rates of duty;

or any person in charge of or owning a vessel, or landing or shipping goods, or passing them through the Custom-house, is liable to a penalty,

a Customs-collector, or if there be no such officer at the place where the confiscation or penalty or increased rates is or are incurred, such other officer as the Local Government from time to time appoints in this behalf, may, unless it be otherwise provided in this Act, adjudge such confiscation, penalty or increased rates of duty.

Local Government may confer like powers on other officers of Customs.

180. In cases cognizable under section 179 by the Customs-collector, the Local Government may empower any officer of Customs by name, or as holding an office, in like manner to adjudge any confiscation, penalty or increased rates of duty:

Proviso.

Provided that the power to adjudge confiscation shall not extend, as regards a Deputy Commissioner or Deputy Collector, to goods of a greater value than one thousand rupees, nor, as regards an Assistant Commissioner or Assistant Collector or other subordinate officer, to goods of a greater value than two hundred rupees; and that the power to adjudge a penalty shall not extend, as regards a Deputy Commissioner or Deputy Collector, to a sum exceeding five hundred rupees, nor, as regards an Assistant Commissioner or Assistant Collector or other subordinate officer, to a sum exceeding one hundred rupees.

Option to pay fine in lieu of confiscation.

181. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

On confiscation of vessel or goods, property to vest in Her Majesty.

182. When the confiscation of any vessel, cart or other means of conveyance, horse or other animal, or any goods, is adjudged under section 179 or section 180, the property in such vessel, means of conveyance, animal or goods shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the same, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

Levy of penalty for failure to bring-to when required under section 16.

183. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 16, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Officer of Customs of any Customs-port in British India to which such vessel proceeds, or in which she is, or in the case of Aden by such officer as the Governor of Bombay in Council appoints in this behalf.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Officer of Customs of the Port from which the vessel is stated to have so departed, shall be sufficient *primâ facie* proof of the fact so certified.

Penalty under Act not to interfere with punishment under other law.

184. The award of any confiscation, penalty or increased rates of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

Offences not specially provided for how adjudicated.

185. All offences against this Act, other than those cognizable under section 179 by a Customs-collector, may be tried summarily by a Magistrate.

Appeal from subordinate to Chief Customs-Authority.

186. In any case adjudicated by an officer of Customs, any party aggrieved by the award may, within three months from the date of the award, appeal to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any other superior officer of Customs empowered in that behalf by the Local Government.

Such authority or superior officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the original award:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater

confiscation, penalty or rates of duty than has or have been adjudged against him in the original award.

Penalty adjudged by Magistrate, &c., may be remitted or commuted by Chief Customs-Authority.

187. If, upon consideration of the circumstances under which any penalty or confiscation has been adjudged under this Act by an officer of Customs or by a Magistrate, the Chief Customs-Authority is of opinion that such penalty or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

Goods on which penalty incurred not to be removed till payment.

188. When any penalty is incurred under this Act, the goods in respect of which such penalty is incurred shall not be removed until the penalty is paid.

Goods of person liable to fine or penalty may be detained.

If any person passing goods through the Custom-house has become liable to any fine or penalty, the Customs-collector may detain such goods until the fine or penalty is discharged.

Enforcement of payment of penalty.

189. When a penalty is adjudged against any person under this Act by any officer of Customs, such officer, if the penalty be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty against any person under this Act fails to realize the unpaid amount of such penalty from such goods, such officer may notify in writing to any Magistrate within whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if the penalty had been adjudged by himself.

Periods of imprisonment, in default of payment of penalty or fine, to be fixed within certain limits.

190. When a penalty or fine is adjudged against any person under this Act by a Magistrate, such Magistrate shall, at the same time, fix, within the following limits, a period of imprisonment in default of payment of such penalty or fine:—

If the penalty or fine does not exceed fifty rupees, the term of imprisonment to be fixed in default of payment shall not exceed one month.

If the penalty or fine does not exceed one hundred rupees, the term of imprisonment to be fixed in default of payment shall not exceed two months.

If the penalty or fine does not exceed five hundred rupees, the term of imprisonment to be fixed in default of payment shall not exceed four months.

When the penalty or fine exceeds five hundred rupees, the term of imprisonment to be fixed in default of payment may extend to six months.

The Magistrate may at any time enforce payment of any penalty or fine, or of any portion thereof, by distress and sale of the defaulter's goods.

Imprisonment to terminate upon recovery of fine,

191. The imprisonment imposed in default of payment of fine or penalty under this or any other Act relating to the Customs shall terminate whenever that fine or penalty is either paid or levied by process of law.

or of proportional part of fine.

192. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine or penalty is paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine or penalty still unpaid, the imprisonment shall terminate.

CHAPTER XVI.

MISCELLANEOUS.

Rules to be notified.

193. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

Notifications made may be cancelled.

194. Any notification in the *Gazette of India* or in the official Gazette made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

Remission of duty and compensation to owner in certain cases.

195. If in any case relating to the removal of goods without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

Appropriation of penalties, &c., and grant of rewards.

196. The proceeds of all confiscations and penalties imposed under this Act shall, after deducting therefrom all Government demands, be paid into a general Fund, out of which the Chief Customs-Authority may grant a reward to any person by whose information, assistance or instrumentality, any seizure has been made or any offence punished.

Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

197. Nothing in this Act shall affect Bengal Acts V of 1870, VII of 1871 and III of 1872, or Bombay Act I of 1873, or any other law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
V of 1838 ...	Bengal Bonded Warehouse Association Act ...	Section twenty-eight.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to sixteen, both inclusive.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act.	The whole.
XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the Transhipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections six, seven and twelve.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT DUTY.

(*See sections* 106 *and* 107).

BOND.

No. 18

We, *A. B.*,

now of

; and *C. D.*,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in the sum of Government rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs and representatives; and

5 *l*

we agree that, in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at (*or* in the District Court, *as the case may be*)

Sealed with our seals (*date*)

(*Signed*)

The above bounden having applied to the officer in charge of the Custom-house at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say— imported by sea from on board of the ship and entered in the Custom-house Books as No. of the Register of Goods imported by Sea ;

The condition of this Bond is, that ;

If the their heirs or representatives, shall observe all the rules prescribed in The Consolidated Customs Act, 1877, to be observed by owners, importers or consignees of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said their heirs or representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether of Customs, warehouse-dues, or lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, lawful charges and penalties demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

Sealed with our seals (*date*)

(*Signed*) ( )

B.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section* 112).

I do hereby certify that have deposited in the Warehouse of the undermentioned goods , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

(*See sections* 143 *and* 150).

We,

are jointly and severally bound to Her Majesty's Secretary of State for India, in the sum of Government rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs and representatives; and we agree that, in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at (*or* in the District Court, *as the case may be*)

Sealed with our seals, dated this day of 18

(*Signed*)

(

The above bounden being indebted to Her Majesty's Secretary of State for India in the sum of Government rupees being the amount of duty payable at the rate of rupees per imperial gallon London proof, for gallons of (*or* for gallons of proof spirit used in the preparation of dozens of bottles *or* gallons of cordials and liquors as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation by sea, subject to the provisions of The Consolidated Customs' Act, 1877, without having paid such duty.

The condition of this obligation is, that if the above bounden their heirs or representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State duty at the rate of rupee per imperial gallon of proof spirits for all or any portion of the above-mentioned which shall not have been then exported by sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Sealed and delivered in the presence of

Place

Date

If the bond be for cordials and other liquors under section 150, *add*—

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3

D.

FORM OF COASTING PASS—(*see section* 156).

Port of

Ship's name.	Tonnage.	Port of Registry.	Master's name.	Whither bound.	Foreign goods, duty paid.	Warehoused goods, removed in bond.	Country-goods.	Restricted goods and goods liable to duty of Excise.
1	2	3	4	5	6	7	8	9

Here state the particulars according to the above headings.

Cleared the day of 18

(*Signed*) ( )
Officer in charge of Custom-house.

(*Signed*) ( )
Name of Master.

A. PHILLIPS,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 45.] SIMLA, SATURDAY, NOVEMBER 10, 1877. [Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individual and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General :—(*Nothing for publication.*)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22 :—

The Panjáb Laws Act Amendment Bill, 1877.

The Distressed Seamen's Expenses Recovery Bill, 1877.

SUPPLEMENT No. 45.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

PRIVATE SECRETARY'S OFFICE.

NOTICE.

Simla, the 22nd October 1877.

All covers intended personally for His Excellency the Viceroy and Governor General and party* during His Excellency's autumn tour, should be addressed "Governor General's Camp," without the addition of any Post Town.

*Her Excellency the Lady Lytton.
The Hon'ble Sir A. Clarke, C B, K.C.M.G.
Lieut.-Col. O. T. Burne, C.S I, Private Secy.
Colonel G. P. Colley, C.B., Military Secy.
Dr. and Mrs. Bennett.
Mr. A Liddell, A.-D.-C.
Mr. H. Rose, A.-D.-C.
Mr. C. U. Aitchison, C.S.I., Foreign Secy.
The Hon'ble Stuart Bayley, C.S.I., Personal Assistant (Famine) to His Excellency the Governor General.
Mr. C. E. Bernard, C.S.I., Secy., (Famine) Public Works Department.

All other communications connected with business of a routine nature should be sent, as usual to the several Head-Quarters Departments.

O. T. BURNE, *Lieut.-Col.*,
Private Secy. to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Simla, the 5th November 1877.

No. 37.—The services of Mr. John Jardine, Officiating Deputy Secretary to the Government of India in the Legislative Department, are replaced at the disposal of the Government of Bombay.

No. 38.—His Excellency the Viceroy and Governor General, under the authority vested in him by 24 & 25 Vic., Cap. 67, section 10, is pleased to nominate the Rájá of Sirmur, K.C.S.I., to be an Additional Member of the Council of the Governor General of India for the purpose of making Laws and Regulations, with effect from the 29th October 1877.

No. 39.—His Excellency the Viceroy and Governor General, under the authority vested in him by 24 & 25 Vic., Cap. 67, section 10, is pleased to nominate Mumtaz-ud-Dowlah Nawáb Sir Muhammad Faiz Ali Khan Bahádur, K.C.S.I., to be an Additional Member of the Council of the Governor General of India for the purpose of making Laws and Regulations, with effect from the 31st October 1877.

The 6th November 1877.

No. 40.—Mr. John Jardine made over charge of the office of Officiating Deputy Secretary to the Government of India in the Legislative Department in the afternoon of the 5th instant.

A. PHILLIPS,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Simla, the 5th November 1877.

No. 900.—Her Majesty the Queen, Empress of India, has been pleased to appoint Mr. H. S. Cunningham, Barrister-at-law, to be a Judge of the High Court of Judicature at Fort William in Bengal.

The 9th November 1877.

No. 908.—APPOINTMENT.—Mr. L. Neill of the Bengal Civil Service is confirmed in the appointment of Under Secretary to the Government of India, in the Home Department, with effect from the 1st April last.

JUDICIAL.

The 3rd November 1877.

No. 1651.—In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), the Chief Commissioner of Assam is pleased, with the previous sanction of the Governor General in Council, to declare that the said Act is in force in the Chief Commissionership of Assam.

No. 1652.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act), the Chief Commissioner of Assam is pleased, with the previous sanction of the Governor General in Council, to extend Act X of 1877 (the Code of Civil Procedure) to the districts of Kámrúp, Nowgong, Darrang, Sibságar, Lakhimpur, Goálpára (excluding the Eastern Duars), Sylhet and Cachar (excluding the North Cachar Hills), except Sections 1 and 3 which are already in force in the said districts.

No. 1653.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act), the Chief Commissioner of Assam is pleased, with the previous sanction of the Governor General in Council, to extend Act I of 1877 (the Specific Relief Act) to the districts of Kámrúp, Nowgong, Darrang, Sibságar, Lakhimpur, Goálpára (excluding the Eastern Duars), Sylhet and Cachar (excluding the North Cachar Hills).

ECCLESIASTICAL.

The 7th November 1877.

No. 356.—The Venerable J. Baly, M.A., Archdeacon of Calcutta, obtained subsidiary leave from the 11th to the 20th ultimo to enable him to join his appointment on return from leave.

ARTHUR HOWELL,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—COMMERCE AND TRADE.

Simla, the 9th November 1877.

No. 454.—Mr. C. King, Commander of the Indian Government Steamer *Enterprise*, is appointed to be Port Officer at Akyab in succession to Mr. W. Porter, deceased.

No. 458.—The following Notification is republished for general information :—

"(S. and C. 2190.)

Board of Trade, 1, *Whitehall, October 8th*, 1877.

"The Board of Trade have received from the Secretary of State for Foreign Affairs a copy of a despatch from Her Majesty's Agent and Consul-General at Bangkok, reporting that the Siamese Government have notified their intention to prohibit the exportation of rice from the 23rd September 1877 to the 13th September 1878, but that the prohibition will be withdrawn at the earliest possible date if the next crop should prove satisfactory."

FIBRES AND SILK.

The 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of Rhœa, Ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile the demand for rheea continues and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council therefore considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Bhömeria nivea*.

4. A smaller reward not exceeding ten thousand rupees will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties and the fibre prepared from them must moreover always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces, in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*—

(1)—That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2)—That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars :—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens, through this Department.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Simla, the 1st November 1877.

No. 2496P.—On Tuesday the 30th October 1877, at 12 noon, His Excellency the Viceroy and Governor General held a Durbar at Peterhoff for the reception of the Chiefs of the Hill States between the Jumna and the Sutlej.

The usual ceremonies were observed and the following Chiefs and Native gentlemen were presented to His Excellency :—

Raja Sham-sher Parkash, K.C.S.I., Raja of Sirmur (Náhan).
Raja Hira Chand, Raja of Bilaspur (Kahlur).
Raja Shamsher Sing, (Raja of Bashahr).
Raja Issri Sing, Raja of Hindur (Nalagurh).
Raja Mohander Sain, Raja of Keonthal.
Rana Dalip Singh, Rana of Baghát.
Ticca Padam Chand of Jubbal.
Rana Durga Sing, Rana of Bhajji.
Thakur Dulip Chand of Mailog.
Rana Bhop Sing, Rana of Balsan.
Rana Fateh Sing, Rana of Dhami.
Rana Jai Chand, Rana of Kothar.
Thakur Tegh Sing of Kunhiar.
Rana Jit Sing, Rana of Mángal.
Thakur Oodey Chand of Bija.
Rana Ram Saran Sing, Rana of Kotkhai.
Rana Ram Sing, Rana of Darkuti.
Tica Kedar Sing of Taroch.
Mian Hira Sing of Sangri.
Thakur Ram Sing of Ratesh.
Kunwar Surat Sing of Sirmur.
Pandit Kishen Lal, Private Secy. to the Raja of Sirmur.
Kunwar Davi Sing of Sirmur.
Mir Talib Hussein, Motamid of Sirmur.
Ticca Amar Chand of Bilaspur.
Zorawar Sing, Motamid of Bilaspur.
Mian Kan Sing of Bilaspur.
Mian Gopal Sing of Bilaspur.
Polo Mal, Motamid of Bilaspur.
Ticca Rugnath of Bashahr.
Thakur Saran Chand of Kaneti.
Thakur Sansar Chand of Delti.
Ticca Lal Chand of Kaneti.
Wazir Fatteh Ram of Bashahr.
Wazir Jowala Dass of Bashahr.
Wazir Goburdhan Doss of Bashahr.
Wazir Girja Nand of Bashahr.
Mian Bhugwan Sing of Nalagurh.
Wazir Golam Kadir Khan of Nalagurh.
Ticca Balbir Sein of Keonthal.
Ticca Bishan Chand of Koti.
Ticca Hurree Chand of Theog.
Ticca Bishun Chand of Madhan.
Ticca Kishun Sing of Ghund.
Mian Hira Sing, 2nd son of the Raja of Keonthal.
Ticca Ragbir Chand of Koti.
Ticca Shamsher Chand of Theog.
Mian Sib Saran Sing of Koti.
Wazir Pritum of Keonthal.
Mian Umur Sing of Baghát.
Pars Ram Bakshi of Baghát.
Mian Gumbhur Chand of Jubbal.
Charn Doss, Motamid of Jubbal.
Mian Persuatum Sing of Bhajji.
Wazir Dabee Doss of Bhajji.
The Ticca of Mailog.
Mian Guneshi of Mailog.
Ticca Bir Sing of Balsan.
Mian Nath of Balsan.
Mian Bir Sing of Dhami.
Mian Issri Sing of Kothar.
Ticca Shib Sing of Kunhiar.
Mian Khan Sing of Kunhiar.
Ticca Thilok Sing of Mángal.
Mian Alum Sing of Bija.
Mian Golab Sing of Kotkhai.
Ticca Ram Sarun Sing of Darkuti.
Mian Tikam Sing of Taroch.
Mian Sansar Sing of Sangri.
Bhagwan Dass, Vakil of His Highness the Maharaja of Patiala.
Debi Ram, Vakil of His Highness the Raja of Sirmur (Náhan).
Maha Sing, Vakil of the Raja of Bilaspur (Kahlur).
Shib Ram, Vakil of the Raja of Bilaspur.
Ram Sukh, Vakil of the Raja of Bashahr.
Banneh Khan, Vakil of the Raja of Nalagurh.
Padma, Vakil of the Raja of Keonthal.
Bhugwan Dass, Vakil of the Raja of Jubbal.
Moulvi Abdulla, Reader of the Office of Superintendent Hill States, Simla.
Sheo Narain, Naib Tehsildar of Simla.
Gudru Mal, Naib Tehsildar of Kotgarh.

C. U. AITCHISON,
Secy. to the Govt. of India.

The 9th November 1877.

No. 2552P.—With reference to Notification No. 2144P., dated 4th September 1877, Chevalier G. Gallian, Consul-General for Italy at Calcutta, resumed charge of his office on the 26th October 1877.

FINANCE.

The 9th November 1877.

No. 557F.—Whereas His Highness the Maharao Raja of Alwar (Alwar being a Native State within the meaning of the Native Coinage Act, 1876) has, pursuant to the authority contained in Section 5 of the said Act, sent to the Mint of Calcutta silver to be coined under the said Act into two lakhs of rupees, and has requested the Governor General of India in Council to declare that a tender of payment of money, if made in the said coins, shall be a legal tender in British India: And whereas the said silver has been coined into rupees and their fineness is identical with that prescribed by law for rupees of the Government of India, and they are identical in weight with the rupees of the Government of India, and the devices upon their obverse and reverse differ from the devices on, or coins now made or issued by the said State, and have been approved by the Governor General in Council, and upon each of such rupees its value in money of the Government of India is inscribed in the English language: And whereas His Highness the said Maharao Raja of Alwar has for himself and his successors undertaken to abstain during a term of thirty years from the date of this notification from coining silver in his own Mint, and has also undertaken that no coins resembling silver coins for the time being a legal tender in British India shall, after the expiration of the said term be struck under the authority of himself or his successors or with his or their permission at any place

within or without his or their jurisdiction: And whereas His Highness the said Maharao Raja of Alwar has formally declared that a tender of payment of money if made in silver coins of the Government of India shall, in the territories subject to His Highness, be a legal tender in cases in which payment made in such coins would, under the law for the time being in force, be a legal tender in British India: And whereas His Highness the said Maharao Raja of Alwar has agreed for himself and his successors that the law and rules for the time being in force respecting the cutting and breaking of coin of the Government of India reduced in weight by reasonable wearing or otherwise, or counterfeit, or called in by proclamation, shall apply to the coins made for the said State under the said Act, and that the said State will defray the cost of cutting and breaking them: And whereas His Highness the said Maharao Raja of Alwar has also agreed for himself and his successors not to issue the said coins below their nominal value, and not to allow any discount or other advantage to any person in order to bring them into circulation: And whereas His Highness the said Maharao Raja of Alwar has also agreed for himself and his successors that if at any time the Government of India calls in its coinage of rupees, His Highness or his successors will, if so requested by the Government of India, call in, at his or their own expense, all the said rupees so coined for him;

The Governor General of India in Council, in consideration of the premises and in exercise of the power conferred by the Native Coinage Act, 1876, section three, is pleased to declare that a tender of payment of money, if made in the said rupees coined under the said Act for the said State of Alwar, shall, subject to the provisions of the Indian Coinage Act, 1876, be a legal tender in British India.

GENERAL.

The 8th November 1877.

No. 3186*G*.—APPOINTMENTS.—Captain D. Robertson, Political Assistant 2nd Class and Cantonment Magistrate, Nasirabad, is appointed to officiate as Political Assistant 1st Class and Assistant Commissioner of Mhairwarra, with effect from the date of assuming charge, *vice* Captain Lassalle proceeding on furlough.

Captain N. C. Martelli on special duty at Ulwur, is appointed to officiate as Political Assistant 2nd Class and Cantonment Magistrate, Nasirabad, with effect from the date of assuming charge, *vice* Captain Robertson.

No. 3187*G*.—Consequent on the return of Colonel M. Thomson, Political Agent 2nd Class, from leave, the following appointments are made with effect from the forenoon of 22nd October 1877:—

Colonel M. Thomson to officiate as Political Agent 1st Class.

Mr. R. I. Bruce to revert to his substantive appointment of Political Agent 2nd Class.

Captain C. B. Euan Smith, C.S.I., to officiate as Political Agent 3rd Class.

Lieutenant E. L. Durand to revert to his substantive appointment of Political Assistant 1st Class.

No. 3188*G*.—PROMOTION.—The following promotion is made in the Infantry branch of the Erinpoora Irregular Force with effect from the 1st October 1877:—

Havildar Punneea to be Jemadar, *vice* Jemadar Umreea transferred to the Pension Establishment.

The 9th November 1877.

No. 3208*G*.—Mr. R. B. Shaw is appointed to officiate as Political Agent 2nd Class, and is placed on special duty in the Foreign Department, with effect from the afternoon of the 18th August 1877.

T. J. CHICHELE PLOWDEN,

Offg. Under-Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—PAY AND ALLOWANCES.

Simla, the 9th November 1877.

No. 4398.—The Governor General in Council is pleased to rule that a person proceeding from one non-gazetted appointment in the public service to another is not entitled to travelling allowance unless he is permitted to draw pay or acting allowance for the period of transit.

No. 4399.—The Governor General in Council is pleased to sanction the substitution of the words *not less than twelve years* for the words "above twelve years" in the order of the Government of India in this Department, No. 1548, dated the 9th March 1869, regarding the travelling expenses of the wives and families of Chaplains.

PENSIONS, GRATUITIES, &c.

The 9th November 1877.

No. 4431.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

Supplement A (page 103).

With the sanction of Her Majesty's Secretary of State for India in Council, the following is substituted for Section 8:—

Section 8.—After thirty-five years' service counting from the date of his arrival in India, an officer shall not, except, for special reasons, with the sanction of the Secretary of State, retain his office or be appointed to any new office. Provided that, if such an officer has held his office for less than five years, he may, for special reasons, with the sanction of the Government of India, be permitted to retain his office until he has held it for five years. The term "office" in this section includes an officiating appointment.

LEAVE, LEAVE ALLOWANCES.

CIVIL LEAVE CODE.

Chapter VIII (page 132).

Add the following to the note within parenthesis at the head of the rules in this chapter:—

"The rules in this chapter do not apply to officers in the Forest Department, for whom also there are special departmental rules."

SEPARATE REVENUE—OPIUM.

The 9th November 1877.

No. 4433.—*Opium Revenue to date compared with the estimate for the year* 1877-78:—

PRESIDENCY.	LATEST MONTH.				EIGHT SALES OF BENGAL OPIUM AND 7 MONTHS' DUTY ON MALWA OPIUM.			
	Estimate.	Actual.	Better than Estimate.	Worse than Estimate.	Estimate.	Actual.	Better than Estimate.	Worse than Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal ...	45,92,000	55,13,083	9,21,083	...	3,67,36,000	4,05,44,788	38,08,788	...
Bombay ...	24,30,970	12,98,700	...	11,32,270	1,53,89,970	1,52,82,950	...	1,07,020
TOTAL ...	70,22,970	68,11,783	...	2,11,187	5,21,25,970	5,58,27,738	37,01,768	...

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 5th November 1877.

APPOINTMENTS AND PROMOTIONS.

No. 984.—ORDNANCE COMMISSARIAT DEPARTMENT—

His Excellency the Governor General in Council is pleased to extend Lieutenant-Colonel E. Tierney's tenure of appointment as Superintendent of the Gunpowder Factory at Ishapore for a period of three years, from the 25th November 1877.

ORGANIZATION.

No. 985.—ROYAL ARTILLERY—

With reference to G. G. O. No. 593, dated the 30th June 1877, and subject to the approval of Her Majesty's Government, the Right Honorable the Governor General in Council is pleased to sanction the employment of an additional officer in the Artillery branch of the department of the Adjutant General in India, with the designation, rank, and staff allowances of a Deputy Assistant Adjutant General.

With reference to the above the Right Honorable the Governor General in Council is pleased to make the following appointment:—

Captain M. H. Saward, Royal Horse Artillery, to officiate as Deputy Assistant Adjutant General, Royal Artillery.

The 9th November 1877.

APPOINTMENTS AND PROMOTIONS.

No. 986.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Claude Frederic Gambier, 1st Battalion, 21st Foot, Officiating Squadron Officer, 5th Punjab Cavalry, Punjab Frontier Force,—9th October 1875.

Lieutenant William Grenville Mansel, 68th Foot, Officiating Wing Officer, 5th Regiment of Native (Light) Infantry,—22nd September 1876.

No. 987.—ADJUTANT GENERAL'S DEPARTMENT—

Captain W. P. Hodnett, 54th Foot, is reappointed to the department of the Adjutant General in India as a Deputy Assistant Adjutant General for Musketry, to complete the unexpired portion of his term of staff service.

No. 988.—MILITARY ACCOUNTS DEPARTMENT—

Captain H. F. Woodcock, appointed on probation to the Military Accounts Department by G. G. O. No. 1194 of 1876, is confirmed in his appointment as Assistant Military Accountant, with effect from the 23rd October 1877.

No. 989.—PUNJAB FRONTIER FORCE—

2nd Punjab Cavalry.

Sub-Lieutenant A. C. Batten, 34th Foot, Officiating Wing Officer, on probation, 1st Regiment of Native Infantry, to be Officiating Squadron Officer, on probation.

1st Punjab Infantry.

Sub-Lieutenant C. B. Brownlow, 1st Battalion, 17th Foot, Officiating Wing Officer, on probation, 2nd Punjab Infantry, to be Officiating Wing Officer, on probation.

5th Goorkha Regiment (The Hazara Goorkha Battalion.)

Lieutenant C. C. Chenevix-Trench, 1st Battalion, 8th Foot, a candidate for the Bengal Staff Corps, to officiate as Wing Officer, on probation.

No. 990.—SUBORDINATE MEDICAL DEPARTMENT.—The undermentioned candidates are admitted into the service as Native Medical pupils with effect from the dates noted against their respective names :—

General Number.	NAMES.	Date of passing the preliminary examination.	Date of passing English qualification.
1254	Niaz Hussain ...	16th April 1877.	16th April 1877.
1255	Maia Dass ...	Ditto	Ditto.
	Barkat Rai ...	Ditto	Ditto.
	Sohail Singh ...	Ditto	
	Kurreem Buksh ...	Ditto	
	Bishashor Nath ...	Ditto	16th April 1877.
1260	Mahomed Abdul Wahid ...	Ditto	
	Motee Singh ...	Ditto	
	Emam Deen ...	Ditto	
	Paras Ram ...	Ditto	
	Deen Mahomed ...	Ditto	
1265	Ramanund ...	Ditto	
	Meher Din ...	Ditto	
	Kishan Singh ...	Ditto	
	Soondur Dass ...	Ditto	
	Mahomed Nusseer ...	Ditto	
1270	Kirpa Ram ...	Ditto	
	Oomur Din ...	Ditto	
	Sawan Mull ...	Ditto	
	Jowala Pershad ...	Ditto	
	Kulbuddeen ...	Ditto	
1275	Badur Uddin ...	Ditto	
	Tara Chand ...	Ditto	
	Ludha Ram (2nd) ...	Ditto	
	Mahomed Ismael Khan ...	Ditto	
	Itmadool Huq ...	Ditto	
1280	Junde Khan ...	Ditto	
	Mela Ram ...	Ditto	
	Sirmust Khan ...	Ditto	
	Ghunee Khan ...	Ditto	
	Kirpal Singh ...	Ditto	
1285	Kishun Singh ...	Ditto	
	Ramruttun ...	Ditto	
	Abdool Rahman ...	Ditto	16th April 1877.
	Shouki Ram ...	Ditto	Ditto.
	Surjun Singh ...	Ditto	
1290	Gocul Chund ...	16th April 1877.	
	Prem Singh ...	Ditto	
	Geyan Chund ...	Ditto	
	Fakir Mohomed ...	Ditto	
	Allah Ditta ...	Ditto	
1295	Kalladhur ...	Ditto	
	Mahomed Husein ...	Ditto	
	Budah Khan ...	Ditto	
	Mahomed Kasim ...	Ditto	
	Peara Singh ...	Ditto	
1300	Ishar Dass ...	Ditto	
	Doolah Ram ...	Ditto	
	Ahmed Khan ...	Ditto	
	Chuhar Ram ...	Ditto	16th April 1877.
	Ram Prosad ...	15th May 1877.	15th May 1877.
1305	S. N. Venket Rao ...	Ditto	Ditto.
	Behary Lall ...	Ditto	Ditto.
	Abdool Wahab (2nd) ...	Ditto	
	Láltá Prashád ...	Ditto	15th May 1877.
	Jái Lál ...	Ditto	Ditto.
1310	Dwarka Nauth Ram ...	Ditto	Ditto.
	Shaikh Rumzun Ali ...	Ditto	
	Shaick Hussain Ali ...	Ditto	15th May 1877.
	Mohamed Mushuf Ali ...	Ditto	
	Shaick Ahmud ...	Ditto	
1315	Syed Mohamed Abdool Suttar.	Ditto	15th May 1877.
	Abdool Rohoman ...	Ditto	
	Syed Ameer Hossain ...	Ditto	
	Jahannes ...	Ditto	15th May 1877.
	Brij Lall ...	Ditto	Ditto.
1320	Chhujjoo Mul ...	Ditto	Ditto.
	Nawab Hossein ...	Ditto	
	Vijahut Hossein Khan ...	Ditto	
	Allah Buksh (1st) ...	Ditto	
	Futteh Mohomed ...	Ditto	
1325	Alee Behadur Khan ...	Ditto	
	Morárí Lál ...	Ditto	
	Khurshaid Ali Khan ...	Ditto	

General Number.	NAMES.	Date of passing the preliminary examination.	Date of passing the English qualification.
	Hurree Ram ...	15th May 1877.	
	Kamta Pershad ...	Ditto	
1330	Kurm Chund ...	Ditto	
	Bishun Lall ...	Ditto	
	Mohomed Walee ...	Ditto	
	Jotee Ram Tewaree ...	Ditto	15th May 1877.
	Sohan Lál ...	Ditto	
1335	Rámjee Mul ...	Ditto	
	Karna Shankar ...	Ditto	
	Boolákee Dás ...	Ditto	
	Latchman Pershad ...	Ditto	
	Hyder Hosein ...	Ditto	
1340	Imamoodeen ...	Ditto	
	Badree Pershád ...	Ditto	
	Peeáree Lál ...	Ditto	
	Abdool Suttar D ...	Ditto	
1344	Abdool Azeem D ...	Ditto	

D. Dresser.

ARMY CIRCULARS.

No. 991.—The following Clause 102 of Army Circulars, dated the 1st July 1877, is declared applicable to India and published for general information :—

ORDNANCE STORE REGULATIONS.

Regulations for Gun-powder Magazines.

1. *Clause* 102.—The shifting room mentioned in paragraph 44 of the Gun-powder Magazine Regulations, issued with Clause 101, Army Circulars, 1874, will henceforth be designated "the examining shed."

2. The room where men change their clothes will alone be called the "shifting room."

3. The paragraphs of the Magazine Regulations abovementioned will be amended accordingly.

BARRACK AND HOSPITAL SUPPLIES.

No. 992.—The following additions and alterations to be made in G. G. O. No. 681 of 1877 :—

TABLE No. 148 (COMMISSARIAT).

CANTONMENT EQUIPMENT.

Section I.—Miscellaneous articles.

[Page 27.]

After the item "Chamber-pot with cover, crockery," add "(white chinaware)."

After the item "cups, medicine, crockery," add "(white chinaware)."

[Page 28.]

After the item "pan, close-stool, crockery," add "(white chinaware)."

Section IV.—Diet and Table Requisites.

[Page 29.]

After the words "basin, pint, crockery," insert "(white chinaware)."

After the item "cup, egg, crockery," add "(white chinaware)."

After the item "fork," add "steel, with buck-horn handles."

After the item "knife," add "steel, with buck-horn handles."

After the item "mug, pint, crockery," add "(white chinaware.)"

After the item "plates, butter, small," add "(white chinaware)."

After the item "plates, crockery," add "(white chinaware), dinner size."

After the words "pot, tea, crockery," insert "white chinaware)."

After the item "salt-cellar, glass or crockery," add "(white chinaware)."

After the item "spoon, egg," add "nickel silver."

For the item "spoon, table," substitute "spoon, dessert, nickel silver."

After the item "spoon, tea," add "nickel silver."

MARCHING EQUIPMENT.

Section III.—Diet Requisites.

[Page 31.]

After the item "forks," add "steel, with buck-horn handles."

After the item "knives," add "steel, with buck-horn handles."

After the item "plates, enamel," add "dinner size."

After the item "spoons," add "dessert, nickel silver."

NOTE.—It is not intended that serviceable articles in use should be replaced, because they are not of the pattern now ordered.

CLOTHING.

No. 993.—With reference to G. G. O. No. 1177 of 1870, it is notified that soldiers discharged in India, as invalids or time-expired men, may be allowed to take with them a condemned cloak or great coat, if available.

EQUIPMENT.

No. 994.—BRITISH CAVALRY—

To G. G. O. No. 199 of 1877 after "Buckets, wooden, water, small," make the following entry:—

Names of Articles.	Proportion.		Number required per Regiment.			Period of duration.	Source of supply.	Remarks.
	No.	Per	Total.	Spare.	Grand Total.			
Buckets, wooden, for Veterinary Infirmaries.	....	...	4	...	4	Ditto...	Ditto...	These articles are to be taken on the line of march.

EQUIPMENT TABLES.

No. 995.—With reference to G. G. O. No. 806 of 1877, the following alterations are to be made to the list of accoutrements forming the valise equipment of a regiment of British Infantry:—

For "Belts, Leather, Waist, buff, Infantry, without lockets," read *Belts, Leather, Waist, buff, Infantry, with lockets.*

Opposite entry "Lockets, Union," for "Period of service, 12 years," substitute 8 *years.*

FURLOUGH AND LEAVE.

No. 996.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Major Thomas Dayrell, Bengal Staff Corps, Squadron Commander, 9th Bengal Cavalry,—private affairs, for one year, four months and nine days, under Rule IX of the Regulations of 1868.

Major Francis Henry Conolly, Bengal Staff Corps,—medical certificate, under Rule XIV, Clause I of the Regulations of 1868.

No. 997.—The grant of leave on medical certificate to Lieutenant-Colonel (Brevet Colonel) M. Thomson, Infantry, Officiating Political Agent, 1st class, and Agent to the Governor General with the *ex*-King of Oude, and Superintendent of Political Pensions, in G. G. O. No. 874 of 1877, will be held to have effect from the 23rd April 1877, the date on which he quitted India.

Colonel Thomson reported his arrival at Bombay on the 19th October 1877.

No. 998.—With reference to G. G. O. No. 1204 of 1876, first class Apothecary J. N. White has been permitted by the Right Hon'ble the Secretary of State to return to India with a view to spending the residue of his furlough in this country.

No. 999.—The following extract from List No. 19, dated 12th October 1877, received from the India Office, is published for general information:—

Permitted to return to duty.

Major T. N. Walker, S.C.
Colonel F. R. Maunsell, C.B., R.E.
Lieutenant J. F. Rivett-Carnac, S.C.
Colonel M. J. Brander, S.C.
Sub-Conductor J. Moorhead.
Surgeon-Major L. F. Dickson, M.D.
Colonel W. H. Paget, S.C.
Captain W. E. Gowan, General List, Infantry.
Surgeon J. J. Wood, M.B.
Lieutenant G. Hildebrand, R.E.
Major T. H. Lewin, S.C.
" W. G. Cubitt, V.C., S.C.
Captain H. C. Marsh, S.C.
Major J. C. Stewart, S.C.

Granted extensions of leave.

Colonel G. A. St. P. Fooks, S.C.,—3 months, medical certificate.

Major L. C. deL. Daniell, S.C.,—6 months, medical certificate.

Major J. M. McNeile, R.E.,—4 months, private affairs.

Major A. K. J. C. Mackenzie, General List, Cavalry,—6 months, medical certificate.

Captain G. R. Grylls, S.C.,—1 month, urgent private affairs.

Lieutenant-Colonel W. B. Thomson, S.C.,—1 month, medical certificate.

Major H. W. Gordon, S.C.,—2 months, urgent private affairs.

No. 1000.—REPORTS OF ARRIVAL—

Colonel C. G. Arbuthnot, C.B., Royal Artillery, Deputy Adjutant General, Royal Artillery in India,—Bombay, 24th October 1877.

Deputy Surgeon-General A. Christison, M.D.,—Bombay, 24th October 1877.

Lieutenant-Colonel (Brevet Colonel) E. G. Langmore, Bengal Staff Corps, Commandant, 31st (Punjab) Regiment of Native Infantry,—Bombay, 24th October 1877.

Lieutenant-Colonel L. H. P. De H. Larpent, Bengal Staff Corps, Commandant, 1st Regiment of Native Infantry,—Bombay, 24th October 1877.

Major F. J. Keen, Bengal Staff Corps, Commandant, 1st Punjab Infantry, Punjab Frontier Force,—Bombay, 24th October 1877.

Captain M. J. Moore, General List, Cavalry, Squadron Officer, 12th Bengal Cavalry,—Bombay, 10th October 1877.

Lieutenant C. W. Monypenny, Bengal Staff Corps, Wing Officer, 2nd (Queen's Own) Regiment of Native (Light) Infantry,—Bombay, 24th October.

No. 1001.—The undermentioned officer of the Royal Engineers, who has been placed under orders for duty in the Bengal Presidency, reported his arrival on the date specified:—

Lieutenant H. Appleton,—Bombay, 25th October 1877.

PENSIONS.

No. 1002.—Corporal Robert Low, late 6th Brigade, Royal Artillery, an out-pensioner of the Royal Hospital at Chelsea, is permitted to draw his pension (which is chargeable to Imperial revenue) in India, *viz.*, one shilling per diem, from the date he ceases to receive regimental pay.

No. 1003.—The undermentioned men declared unfit for further service by Special Invaliding Committees, are transferred to the Pension Establishment :—

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		No. 8. (Peshawur) Mountain Battery.		Rs.	
	Driver Naick.	Sooltan Ally ...	Driver Naick.	7	Punjab.
	Driver...	Ellahee Bux ...	Driver...	4	N. W. P.
	" ...	Abdoolah ...	" ...	4	"
		1st Punjab Cavalry.			
	Sowar...	Allayar Khan ...	Sowar...	4	N. W. P.
	" ...	Fatteh Din ...	" ...	4	Punjab.
	" ...	Partab Singh ...	" ...	4	"
		3rd Punjab Cavalry.			
	Duffadar	Lena Sing ...	Duffadar	7	Punjab.
	" ...	Shekh Motee ...	Sowar...	4	"
	" ...	Fazal Ahmeot ...	Duffadar	7	"
	Sowar...	Nizam Khan ...	Sowar...	4	N. W. P.
	" ...	Shooburn Sing...	" ...	4	"
	" ...	Issur Sing ...	" ...	4	Punjab.
	" ...	Niaz Mahomed...	" ...	4	N. W. P.
	" ...	Ummur Chund...	" ...	4	Punjab.
		2nd Punjab Infantry.			
	Subadar	Janab Shah ...	Subadar	25	Punjab.
	Havildar	Sammund Khan	Havildar	7	"
	Naick...	Tara Singh ...	Naick...	7	"
	Sepoy...	Khiva Khan ...	Sepoy...	4	"
	" ...	Bura ...	" ...	4	"
	" ...	Ganda Sing ...	" ...	4	"
	" ...	Jhanda Khan ...	" ...	4	"
	" ...	Surab ...	" ...	4	"
	" ...	Ghur Singh ...	" ...	4	"
	" ...	Achlu ...	" ...	4	"
		2nd Sikh Infantry.			
	Havildar	Kharku ...	Havildar	7	Punjab.
	" ...	Karam Din ...	" ...	7	"
	Sepoy...	Atar Singh ...	Sepoy...	4	"

No. 1004.—Shahrifun, widow of the late Bubbun, Naick of the late 6th Company, 9th Battalion, Bengal Artillery, is granted 3rd class Order of Merit pay, Sepoy's rate, *viz.*, Rs. 1-13-4 per mensem, for three years, from the 10th June 1877, payable in the North-Western Provinces circle.

No. 1005.—Bukht Puree, widow of the late Subadar Cowdoo, 20th Regiment, Punjab Infantry, is admitted to the 3rd class Order of Merit pension, *viz.*, Rs. 17-5-4 per mensem, for three years, from the 8th November 1876, payable in the Punjab circle.

TRANSFER OF OFFICERS.

No. 1006.—The services of Colonel H. F. Brooke, Deputy Adjutant General, are placed temporarily at the disposal of the Government of Bombay.

No. 1007.—The services of Surgeon-Major W. B. Beatson, M. D., Civil Surgeon, Nagpur, Officiating Deputy Surgeon-General, are replaced at the disposal of the Home Department, with effect from the date on which he may be relieved of the duties of Officiating Deputy Surgeon-General, Agra circle.

No. 1008.—The services of Surgeon S. H. Browne, M. D., Officiating Medical Officer, Wing 28th (Punjab) Regiment of Native Infantry, are placed temporarily at the disposal of the Home Department.

No. 1009.—In continuation of G. G. O. No. 960 of 1877, the services of the undermentioned officers have been placed temporarily at the disposal of the Chief Commissioner of Mysore and Coorg, for special duty :—

Major A. McL. Stewart, Bengal Staff Corps.

Lieutenant H. E. Grimes, 40th Foot.

Jemadar Chedda Sing, 16th Bengal Cavalry.

Jemadar Jyserie Sing, 1st Regiment of Native Infantry.

Jemadar Bhugwan Sing, 1st Regiment of Native Infantry.

Jemadar Julla, 8th Regiment of Native Infan-

Jemadar Shaick Mehtab, 25th (Punjab) Regiment of Native Infantry.

H. K. BURNE, *Colonel,*

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 3rd November 1877.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department from 28th October to 2nd November 1877 :—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
Bengal Staff Corps	Captain B. P. Hodgson ...	28th October 1877.	Fatehgarh.		

Statement of Deposits on account of Estates from 28th October to 2nd November 1877.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
British Military Service.					Rs. A. P.		
George Eudo Chambers (a).	Lieutenant	81st Foot ...	21st July 1877.	No will found	1,157 6 4	...	2nd January 1878.

(a).—*Next-of-kin.—Father*—Lieutenant-Colonel Chambers, Rosewarn, Crickroad, Oxford.

W. M. LEES, *Colonel,*
Offg. Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 5th November 1877.

APPOINTMENTS AND PROMOTIONS.

No. 34.—With reference to G. G. O. No. 15 of 1877, the Right Honorable the Governor General in Council is pleased to make the following appointment:—

Lieutenant W. L. Searle, late Indian Navy, Master Attendant, Bombay, to be Superintendent of Marine.

Lieutenant Searle is posted to Bombay, *vice* Commander G. T. Robinson, transferred to Calcutta.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Simla, the 3rd November 1877.

No. 487.—Mr. R. W. L. Toozs, Assistant Engineer 2nd grade, Rangoon and Irrawaddy Valley State Railway, is transferred to the Central System of State Railways.

The 5th November 1877.

No. 488.—The resignation of his appointment by Mr. C. G. C. Davis, Accountant 3rd grade, Public Works Department, is accepted with effect from 1st July 1877.

The 6th November 1877.

No. 489.—The undermentioned individuals are appointed Accountants 4th grade, on probation, and posted to the Western Rajpootana State Railway:—

Mr. Dhurmalingun Pillay.
„ W. Bird.
„ H. Moses.

The 7th November 1877.

No. 490.—Mr. J. G. Pew, Sub-Engineer 1st grade, is retransferred from Bombay Famine Relief Works to Bengal Irrigation Branch.

No. 492.—Mr. W. Causley, Sub-Engineer 3rd grade, Port Blair, is permanently promoted to Sub-Engineer 2nd grade.

No. 493.—The following transfers are ordered as a temporary arrangement:—

Mr. S. G. Wood, Accountant 1st grade, from the Office of the Accountant General, Public Works Department, to the Military Works Branch.

Mr. E. T. Anthony, Accountant 2nd grade (temporary rank), from the Military Works Branch, to the Office of the Accountant General, Public Works Department.

The 9th November 1877.

No. 494.—Mr. D. F. Martin, Assistant Engineer 1st grade, Punjab Provincial Establishment, is on return from furlough transferred temporarily to Madras for employment on Famine Relief Works.

No. 495.—The transfer of the Hon'ble L. M. St. Clair, Assistant Engineer 2nd grade, from Central Provinces to Madras Famine Relief Works

(Public Works Department Notification No. 399, dated 12th September 1877), is cancelled.

No. 496.—Mr. A. B. Thomson, Assistant Locomotive Superintendent, Punjab Northern State Railway, is temporarily promoted to class III of the State Railway Revenue Establishment from the date of departure on furlough of Mr. G. E. Thomas.

No. 497.—ERRATUM.—In Notification No. 480, dated 1st November 1877, *for* Major-General Sir A. Taylor, K.C.B., R.E., Chief Engineer, Military Works, *read* Lieutenant-General Sir A. Taylor, K.C.B., R.E., Deputy Inspector General of Military Works.

No. 498.—R. V. Gopal Sawmy Naidu is appointed an Accountant 4th grade, on probation, and posted to Mysore.

No. 499.—The transfer of Mr. J. M. Harman, Assistant Engineer 2nd grade, Military Works Branch, to Madras Famine Relief Works, is cancelled.

TELEGRAPH.

The 7th November 1877.

No. 491.—The Governor General in Council is pleased to make the following promotions in the Telegraph Department, *vice* Mr. G. O'Donnell, Superintendent 1st grade, retired, with effect from 31st August 1877:—

Mr. W. R. Brooke, Superintendent 2nd grade, to Superintendent 1st grade.

Mr. T. Blissett, Superintendent 3rd grade (Officiating 2nd grade), to 2nd grade.

Mr. W. C. Darling, Assistant Superintendent 1st grade (Officiating Superintendent 3rd grade), to Superintendent 3rd grade.

W. A. CROMMELIN, *Major-Genl., R.E.*,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, NOVEMBER 10, 1877. Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

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E. J. DEAN,

Publisher, Gazette of India.

BANK OF BENGAL.

Calcutta, the 6th November 1877.

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed on Wednesday and Thursday, the 14th and 15th instant, on account of the Hindu festival "Juggodhattree Poojah."

By order of the Directors,

W. D. CRUICKSHANK,

Offg. Secretary & Treasurer.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATIONS.

Simla, the 30th October 1877.

Mr. R. Wehlisch, Mathematical Instrument Maker to Government, has been granted twenty-two days' subsidiary leave preparatory to furlough to Europe, under Section 24(*a*) of the Civil Leave Code, with effect from the 6th September 1877.

The 2nd November 1877.

Mr. C. Tapsell, Assistant Surveyor, 1st Grade, attached to No. 1 Topographical Survey, is granted privilege leave (under medical certificate) for two months and ten days, under Supplement F, Section 12 of the Civil Leave Code, from the forenoon of the 1st November 1877.

H. L. THUILLIER, *Major-Genl.*,

Surveyor General of India.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Camp Ajmere, the 31st October 1877.

No. $\frac{2688}{2043}$ *G.*—Colonel T. E. Gordon, C.S.I., Commandant of the Meywar Bheel Corps, is

granted privilege leave of absence from the 18th to the 30th November 1877, both days inclusive.

By Order,
H. M. DURAND,
1st Asstt. Agent to the Govr. Genl.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 2nd November 1877.

No. 1399.—ERRATUM.—In Notification No. 1344, dated 19th October 1877, for "September," read "August."

No. 1400.—With reference to Foreign Department Notification No. 2805G., dated 5th October 1877, Surgeon J. F. Ferguson received medical charge of the 1st Regiment, Central India Horse, and Western Malwa Political Agency, from Surgeon R. Caldecott on the afternoon of the 2nd August 1877.

With reference to the above, Surgeon R. Caldecott resumed medical charge of the 1st Regiment, Central India Horse, and Western Malwa Political Agency, from Surgeon J. F. Ferguson, on the forenoon of the 22nd October 1877.

The 5th November 1877.

No. 1403.—With reference to Notification No. 1167, dated 11th September 1877, Lieutenant-Colonel C. F. Keays, Assistant Cantonment Magistrate, Mhow, is appointed to hold charge of the office of the Cantonment Magistrate, Mhow, in addition to his own duties, during the absence on privilege leave of Major E. Temple.

No. 1405.—With reference to Notification No. 1403, dated 5th instant, Lieutenant-Colonel C. F. Keays, Assistant Cantonment Magistrate, Mhow, received charge of the office of Cantonment Magistrate, Mhow, from Major E. Temple on the forenoon of the 17th September 1877.

By Order,
F. H. MAITLAND, *Captain,*
2nd Asstt. Agent to the Govr. Genl. for Central India.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 30th October 1877.

No. 103.—With the approval of the Government of India, Public Works Department, Mr. F. C. Murray, Temporary Assistant Engineer, 1st Grade, is appointed Officiating Executive Engineer of the Jullundur Division, Military Works, with effect from 9th September 1877, *vice* Mr. J. W. Wright, Executive Engineer, transferred temporarily to Umballa owing to the departure of the Executive Engineer, Umballa Division, to Madras Famine Works.

The 31st October 1877.

No. 104.—With reference to Government of India, Public Works Department, Notification No. 467, dated 24th October 1877, Mr. J. Hopkins, Examiner of Accounts, made over, and Mr. F. Barnes, Deputy Examiner of Accounts, received, charge of the Office of Examiner of Accounts, Military Works, on the forenoon of 9th October 1877.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Meerut Division of Superintendence.

Meerut, the 2nd November 1877.

No. 71.—Leave on medical certificate for four months is granted to Syud Mudud Hoosein, Overseer, 1st Grade, Meerut Division, Military Works, with effect from the 12th September 1877, or such subsequent date as he may wish to avail himself of the same.

This cancels the privilege leave for one month granted in Notification No. 56, dated 25th September 1877.

The 5th November 1877.

No. 72.—With reference to Inspector General's Notification No. 97 of 28th September 1877, Lieutenant A. L. Mein, R.E., Assistant Engineer, 2nd Grade, reported himself to the Superintending Engineer, Meerut Command, on the forenoon of the 24th October 1877, and was ordered to proceed to the Bareilly Division, which he joined on the forenoon of the 26th instant.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Divn. of Superintendence, Mily. Works.

Oudh Command.

Lucknow, the 3rd November 1877.

No. 77.—Mr. E. LeLievre, Executive Engineer, returned from the privilege leave granted to him in this Office Notification No. 68 of 6th ultimo on the afternoon of the 31st October 1877, and took over charge of the Fyzabad Division, Military Works, from Mr. Barker on the forenoon of the following day. The unexpired portion of his seven days' leave is hereby cancelled.

No. 78.—Lieutenant R. M. Hyslop, R.E., having been relieved of charge of the Lucknow Division, Military Works, on the afternoon of the 31st October, left for Bombay on the forenoon of the 1st current.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Command, Mily. Works.

Rawul Pindi Command.

Rawul Pindi, the 29th October 1877.

No. 2544.—Mr. F. H. Ashhurst, Assistant Engineer, 1st Grade, Peshawur Division, Military Works, availed himself of the two months' privilege leave granted him per Notification No. 2013, dated 3rd September 1877, on the forenoon of the 26th September 1877.

No. 2545.—Mr. F. H. Ashhurst, Assistant Engineer, 1st Grade, Peshawur Division, Military Works, returned from the privilege leave granted him per Notification No. 2013, dated 3rd September 1877, on the 27th instant; the unexpired portion of his leave is cancelled, and he is posted to the 1st Rawul Pindi Division, Military Works.

J. H. CROWDY, *Capt., R.E.,*
In charge of Supdg. Engr.'s Office, Rawul Pindi Command, Mily. Works.

DIRECTOR OF STATE RAILWAYS, North-Eastern System.

NOTIFICATION.

Darjeeling, the 31st October 1877.

No. 72.—Mr. E. Byrne, Executive Engineer, 2nd Grade, is transferred from the Northern Bengal to the Tirhoot State Railway.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 1st November 1877.

No. 73.—Bábú Chandan Gopal, Overseer, 3rd Grade, was relieved of his duties in the Ghat Division on the forenoon of 26th October 1877 to join the Neemuch Extension Division, to which he is transferred.

No. 74.—Privilege leave for three months, which was granted to Mr. J. Durrand, Sub-Engineer, 1st Grade, in this Office Notification No. 65, dated 9th October 1877, is hereby cancelled.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 1st November 1877.

No. 235.—Azeezoodeen, Overseer, 2nd Grade, returned from the leave granted to him in this Office Notification No. 144, dated 25th June 1877, on the afternoon of the 13th October 1877.

The 3rd November 1877.

No. 236.—The following transfer and posting have been made by Superintending Engineers:—

The transfer of Mr. T. W. Daly, Overseer, 2nd Grade, from the Sutlej Bridge to the Shujabad Division, is cancelled.

Sergeant W. H. Mills, Overseer, 1st Grade, to the Sehwan Division.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY, Open Line.

NOTIFICATION.

Lahore, the 1st November 1877.

No. 6.—Baboo Bashashur Nath, appointed Pay Master on the Punjab Northern State Railway, with the rank of Assistant Examiner, 3rd Grade, in Government of India, Public Works Department, Notification No. 453, dated 13th October 1877, reported his arrival at Lahore on the forenoon of 30th idem.

T. B. B. SAVI, *Captain, R.E.,*
Manager.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 5th November 1877.

No. 56.—With reference to Government of India, Public Works Department, Notification No. 432, dated 3rd ultimo, Baboo Kullian Singh, Accountant, 4th Grade, joined the Office of the Examiner of Accounts on the forenoon of the 2nd instant.

No. 57.—Mr. R. B. Hawkins, Accountant, 2nd Grade, attached to the Office of the Examiner of Accounts, Rajputana State Railway, is granted one month's privilege leave from 30th ultimo.

G. F. MATHEW,
for *Manager.*

SINDIA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 1st November 1877.

No. 25.—Baboo Mohomed Dhoomun Khan, Accountant, 4th Grade, was transferred on the forenoon of 1st September last from the Central Office of Accounts to the 2nd Division of this Railway.

The 3rd November 1877.

No. 26.—Mr. P. C. Gilhooly, Sub-Engineer, 1st Grade (temporary rank), Instructor of Apprentice Overseers, is granted six weeks' privilege leave, with effect from the 6th instant, or such date as he may avail himself of it.

The 6th November 1877.

No. 27.—With reference to the Director of State Railways, Central System, Notification No. 29 of 29th ultimo, Mr. H. H. Gahan, Assistant Engineer, 2nd Grade, joined this Railway on the forenoon of the 6th September last, and is posted to 2nd Division.

HORACE BELL,
Engineer-in-Chief.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees		Balance of Bullion		
		On General Treasury.	On Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs	Rs.
Oct. 29	7,92,783	3,76,504	2,26,748	19,97,766	95,91,115	43,91,187
" 30	7,68,010	3,11,987	2,15,063	25,63,814	97,74,865	42,11,011
" 31	4,124	4,35,008	2,11,977	21,88,986	99,10,369	40,78,177
Nov. 1	...	5,04,113	99,588	22,73,904	1,02,16,454	37,54,571
" 2	14,58,120	2,45,922	1,67,777	22,45,030	1,04,31,330	34,40,013
" 3	12,15,026	4,48,932	1,99,694	32,52,000	1,03,82,013	34,26,349

CALCUTTA MINT,
The 6th Nov. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 8th November 1877 ... Rs. 75,32,908-15-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
9th Nov. 1877.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st October 1877.

PARTICULARS.	4 PER CENT. LOANS								4½ PER CENT. LOANS			5 PER CENT. LOAN OF 1856-57.	5½ PER CENT. LOAN OF 1859-60.	5 PER CENT. DEBENTURES FOR		TOTAL AMOUNT.
	3½ PER CENT. LOAN OF 1853-54.	Of 1824-25	Of 1828-29.	Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	Of 1870.	Of 1871.	Of 1872.			10 years. Repayable June 1877.	15 years. Repayable June 1882.	
Balance of 15th October 1877	55,600	33,173	2,346	14,46,720	30,67,000	2,08,30,300	1,13,87,000	1,75,68,700	42,18,100	2,97,000	3,03,75,000	80,300	4,57,50,000	5,02,000	33,05,000	13,87,16,289
Add—																
Amount enfaced at Madras between 16th and 31st October 1877 ...	...	...	...	...	...	3,000	1,00,000	3,900	...	...	...	...	...	...	...	1,06,900
Amount enfaced at Bombay between 16th and 31st October 1877 ...	...	...	...	...	...	...	...	500	...	...	500	...	4,000	...	...	5,000
Amount enfaced at Calcutta between 16th and 31st October 1877 ...	...	...	..	...	...	2,32,000	...	43,500	1,000	3,000	61,000	...	20,500	...	2,000	3,83,000
	55,600	33,173	2,346	14,46,720	30,67,000	2,08,65,300	1,14,87,000	1,76,36,600	42,19,100	3,00,000	3,04,36,500	80,300	4,57,74,500	5,02,000	33,05,000	13,92,11,189
Deduct—																
Amount written off in the London Registers	...	...	...	...	...	35,000	...	28,000	...	...	12,000	...	20,500	...	2,000	97,560
Balance on 31st October 1877	55,600	33,173	2,346	14,46,720	30,67,000	2,08,30,300	1,14,87,000	1,76,08,600	42,19,100	3,00,000	3,04,24,500	80,300	4,57,54,000	5,02,000	33,03,000	13,91,13,639

NOTE.—From 9th June 1867 to 31st Augt 1877, enfaced from India, 2,543 lakhs; re-transferred from London, 2,518 lakhs.

"	1st	Sept. 1877 to 15th	Sept.	"	"	"	17	"	"	"	1	"
"	16th	" " to 30th	"	"	"	"	9	"	"	"	2	"
"	1st	Oct. " to 15th	Oct.	"	"	"	5	"	"	"	1	"
"	16th	" " to 31st	"	"	"	"	5	"	"	"	1	"
							2,579 lakhs.				2,523 lakhs	
							2,523 "					
						Balance against India	56 "					

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 1st November 1877.

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 6th November 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid-up	2,00,00,000	0	0
Reserve Fund	18,99,355	0	0
Public Deposits at Head Office ... (Rs. 82,82,250 12 6) Public Deposits at Branches ... (Rs. 86,58,555 11 5)	1,69,40,806	7	11
Other Deposits at Head Office and Branches	2,00,74,055	4	4
Bank Post Bills, &c.	2,93,321	10	3
Sundries	10 97,324	7	10
RUPEES ...	6,03,04,862	14	4

ASSETS.	Rs.	A.	P.
Government Securities	1,08,71,676	15	1
Loans on Government Securities, &c., at Head Office and Branches ...	48,29,028	3	9
Accounts of Credit on Government Securities, &c., at Head Office and Branches	42,62,164	8	8
Bills discounted and purchased at Head Office and Branches	1,38,59,731	10	1
Balances with other Banks ...	9,98,185	3	7
Dead Stock	10,01,689	3	3
Stamps	8,049	3	0
Sundries	2,75,819	8	7
	3,61,06,344	8	0
Cash and Currency Notes at Head Office ... (Rs. 1,17,14,946 7 6) Cash and Currency Notes at Branches ... (Rs. 1,24,83,571 14 10)	2,41,98,518	6	4
RUPEES ...	6,03,04,862	14	4

By order of the Directors,

BANK OF BENGAL, *Calcutta, 8th Nov. 1877.*

W. WESTLAND, *Offg. Chief Acctt. & Depy. Secretary.*

W. D. CRUICKSHANK, *Offg. Secy. & Treasurer.*

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No	No. of Notes	Value. Rs.	Name of Claimant.
80	B 55—48690	50	Mr. E. Reardon, Madras.

NOTES PARTIALLY LOST OR DESTROYED.

Register No	No. of Notes	Value. Rs.	Name of Claimant.
171	B 40—79765	5	P. Sashappier, Dindigul.
172	B 49—77026	10	M. Soob Row, French Rocks.
	B 42—69588	20	
173	B 46—00864	5	Seetaramiah, Muddenpully.
174	B 40—65799	5	Narasimma Charry, Bangalore.
175	B 52—85184	10	Sampagoda Subharam, South Canara.
	B 50—70056	100	
176	B 54—18864	20	C. Chakravarthy Aucharry, Chellambaram.
177	B 39—25368	5	Venkoba Row, Villupuram.
178	B 53—38030	10	Mr. J. Hanson, Cuddapah.
179	B 44—14646	100	Emmam Bup, Peshawar.
156	B 58—11772	100	Mr. H. F. Peters, Amutty.
49	B 54—32524 } wrongly joined. }	20	T. Yagappa Chetty, Madras.
	" —32551		
50	B 39—02295 } ditto	5	A. Ramasawmy Iyer, Madras.
	" —02296		

FORT ST. GEORGE,—Acctt. Genl.'s Office, *The 29th October 1877*

G. W. CLINE, LL.D., *Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.*

Lahore Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes	Value. Rs.	Name of Claimant.
105	E 7—88021	5	Nehal Chand, Bhugwanpora, *viâ* Lahore.
	" —88023	5	
116	E 7—15244	5	Cashmeri Mal, Simla.
117	E 15—11355	50	Baboo Sarudra Deva Mozumdar, Kussowlie.
120	E 2—29965	500	Major W. Jeffreys, R.E., Naini Tal.

LAHORE,—Paper Currency Office; *The 3rd November 1877*

J. W. McNAIR, *Asstt. to Acctt. Genl., in charge of Currency Office.*

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
292	L 28—55681	5	Mr. W. H. Tobin.
293	L 83—09043	100	Babu Kally Das Deb.
	O 7—77871	10	
294	L 94—53612	100	The Manager, New Beerbhoom Coal Company, Limited, Assensole.
	„ —53613	100	
297	L 83—95393	100	Mr. F. Durup deDombal.
298	L 92—30405	50	Babu Hury Nath Sing.
299	L 76—35508	10	The Chief Inspector of Post Offices, Oudh.
300	L 84—56241	100	The Sub-Inspector of Lal Bazar Police, Calcutta.
301	L 94—53612	100	The Assistant Inspector-General, Government Railway Police, Lower Provinces, Howrah.
	„ —53613	100	

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
188	L 35—64236	10	Babu Amrito Lal Das.
	L 43—62707		
190	A 69—86093	10	Babu Krisna Lal Mullick.
	„ —51912		
	L 60—15204	10	
	„ —15205		
191	L 24—45319	5	Babu Manick Chund.
	„ —45315		
192	L 15—48387	5	Manohur.
	„ —24806		
193	L 16—31440	5	Babu Komola Churn Mukerjee.
	„ —31439		
194	O 3—84871	20	Babu Behari Lal Nath.
	„ —84873		
195	L 98—57869	10	Babu Parbutty Churn Bysack.
	L 96—94334		
196	A 44—59669	20	Babu Oopendro Kristo Bose.
	„ —59668		
302	L 94—24816	100	Rhoda Sing.
303	L 92—20306	50	Babu Tareeni Churn De.
	„ —20305	50	
304	L 61—71535	10	Babu Sreeram Chunder Roy
305	L 84—72644	100	Mrs. S. Owen.
306	L 22—43942	5	Babu Rajendra Nath Newgee.
307	L 27—17010	5	Babu Hridoy Nath Sircar.
308	L 83—94216	100	Babu Shoshee Bhoosan Shaw,
309	L 95—92049	10	The Post Master General, Punjab
310	O 2—57626	20	Babu Brojo Nath Moohury.
	O 8—33075	10	
311	O 3—05048	20	Babu Mohim Chunder Das.
312	L 83 24549	100	Babu Behari Lal Pundit.
	„ —24550	100	
313	O 6—54286	10	Captain W. Hopkinson.
	O 7—35611	10	
	O 8—34872	10	
314	L 25—98009	5	Babu Shama Churn Das.
315	L 27—45641	5	Babu Roma Nath Chatterjee.

CALCUTTA,—Paper Currency Dept.;
The 9th Nov. 1877.

R. E. HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No of Notes.	Value.	Name of Claimant.
		Rs.	
37	D 6—88547	10	Fakir Chand, Bharaich.
38	D 5—98154	20	Sergeant W. Hackett, Chakrata.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
67	D 4—77327	50	Dabí Dass Bhawaní Dass, Agra.
68	D 4—76556	50	Madhorao Chandra, Dewas.
	„ —76557	50	
69	D 4—78903	50	Lieutenant C. E. W. Dandridge, Faizabad.
70	D 14—00656	20	Messrs. Begg, Dunlop & Co., Calcutta
71	L 47—30263	20	Kedar Nath Mitter, Bankipúr.
23	D 6—92671 wrongly joined	10	The Agent, Hong-Kong and Shanghai Banking Corporation, Calcutta.
	„ —92670		

ALLAHABAD,—Paper Currency Office;
The 1st November 1877.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office

Bombay Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No. 1877.	No. of Notes.	Value. Rs.	Name of Claimant.
H168	M 21—35696	10	Mr. Wágjeebhoy Metabhoy, Mámlatdár, Amod.
H169	M 25—40356	100	Mr. D. J. S. Menezes, Bhosáwal.
H170	M 22—62651	20	Mr. Gangádhar Bálkrishna Gadray, Gulámbábás Mill, Surat.
M103	„ —51705 „ —51706	20	Mr. Joseph Lee, Sholápur.
M104	M 27—78918 „ —78919	10	Mr. W. Simpson, No. 4, Hornby Row, Bombay.
M105	M 29—27308 M 28 61864	10	Mr. Janárdhan Rámchandrajee, University Registrar's Office, Bombay.
M106	C 89—76869 C 91—76729	10	Sheik Adam Essoofbhoy, Bazár Gate Street, Bombay.

BOMBAY,—Paper Currency Dept.;
The 6th November 1877.

W. WELLS,
Assistant Commissioner.

Report of a Deserter from the 73rd Regiment of Foot, dated at Subathu, this 31st day of October 1877.

Number, Rank and Name,—No. 60 Bde.—296, Private James Hodgson.
Age,—25 years 8 months.
Size,—5 feet 6½ inches.
Color of—
Complexion, fresh; hair, light brown; eyes, grey.
Date of Desertion,—23rd October 1877.
Place of Desertion,—Camp Dhurumpore, near Dagshai.
Date of Enlistment,—5th July 1871.

At what Place Enlisted,—Preston, Lancashire.
Parish and County in which Born,—Lancaster, in the County of Lancaster.
Marks,—*Nil.*
Trade,—Laborer.
Coat or Jacket,— } Regimental Clothing and Helmet.
Waistcoat,— ...
Breeches or Trowsers,— ...
REMARKS,—*Nil.*
Under 4 years' service.

J. W. BARNES, *Lieut.-Col.,*
Comdg. 73rd Regt. of Foot.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 „	@	„	2	12	0	„
23 „	@	„	2	14	0	„
24 „	@	„	3	0	0	„

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 „	@	„	2	4	0	„
under 7 „	@	„	2	0	0	„

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.,* special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER.
Assistant Conservator of Forests.

The 1st June 1877.

POST OFFICE.

NOTIFICATIONS.

Simla, the 1st November 1877.

With effect from the 1st December 1877, the sender of a parcel may, at the time of posting, state the value of its contents in view to the amount being realized from the addressee and paid to him (the sender).

2. "Value payable" parcels may be posted only in disbursing offices (printed in capital type in the list of post offices contained in the postal guide): there is no restriction as to the office of address except in the case of a few vernacular offices to which "value payable" parcels cannot be forwarded.

3. The senders of "value payable" parcels will be responsible for the proper packing and protection of such articles contained in them as may be liable to damage. The parcels will not be received unless the conditions respecting packing and sealing prescribed in paragraph 14, page 4 of the postal guide of 1st September 1877, are fully complied with.

4. The commission chargeable on payment to the sender of the value of the contents of a parcel will be as follows:—

	Rs.	A.
If the value does not exceed Rs. 10 ...	0	4
If it exceeds Rs. 10 and does not exceed Rs. 25	0	8
„ „ 25 „ „ „ 50	1	0
„ „ 50 „ „ „ 75	1	8
„ „ 75 „ „ „ 100	2	0

and 2 rupees for every additional 100 rupees or fraction thereof.

5. The commission will be deducted from the amount of the value when payment is made to the sender. If a parcel is refused by the addressee, or from any cause is not delivered, payment of the value will not be made to the sender, and no claim will be made upon him except for any unpaid postage which may have been originally due.

6. Postage will be chargeable on "value payable" parcels at the same rates as are chargeable on ordinary parcels, and it may be prepaid or otherwise at the option of the sender.

The limit of weight (2,000 tolas) as well as the conditions respecting size prescribed in the postal guide for ordinary banghy parcels will be applicable to "value payable" parcels.

7. The value of the contents of "value payable" parcels together with any postage due must be paid by the addressees before they are delivered.

8. The payments to the senders will be made within one month from the date of delivery.

9. "Value payable" parcels will be received at the window of the post office during the hours fixed for receiving ordinary parcels, which with a few exceptions are from 7 to 8 A.M., and from noon to 5 P.M. They will not be received at all on Sundays, and they must be posted at least one hour before the time fixed for closing the mail with which they are to be despatched: otherwise they will be detained till the next despatch is made.

10. "Value payable" parcels when presented at the post office window should be accompanied by a memorandum containing the following particulars, *viz.*:—

Name and address of the sender in full.

Name and address of the addressee in full.

Value of the contents recoverable from the addressee.

Date of posting.

A description of the contents need not be given; on the contrary it is advisable that no description should be given. Receipts will be given to the sender for "value payable" parcels posted by them.

11. Intimation of the arrival of a "value payable" parcel will be sent to the addressee, and on his presenting at the post office, either personally or by messenger, the receipt at foot of the intimation duly signed, and tendering the amount of the value of the contents, together with any postage that may be due, the parcel will be delivered. The parcel should be carefully examined by the addressee or his messenger before it is received, and if there be any appearance of tampering, it should be brought to the notice of the post master, in whose presence, if necessary, it may be opened.

12. When information of the realization of the value of the contents of a "value payable" parcel reaches the despatching post office, written intimation will be given to the sender, a date being mentioned therein on or after which payment will be made on his application. In making application for payment the sender must produce the receipt originally given to him for the parcel and relinquish it with the acknowledgment at foot duly signed, and (if the amount exceeds the limit fixed by the stamp law for the time being) with a one anna bill stamp affixed thereto.

13. Forward postage will not be charged when "value payable" parcels are re-directed from one post office to another.

14. The system of "value payable" parcels will shortly be extended to "overland parcels" booked in London for delivery in India, under detailed conditions which will be made known at the London Parcel Offices. The contents of such parcels must be declared for Custom House purposes. The value payable will be limited to £10, and it will be realised from the Indian addressee at the rate of exchange current in Bombay on the day of the arrival of the invoice.

A. M. MONTEATH,
Dir. Genl. of the Post Office of India.

The 12th October 1877.

Special attention is invited to the recent reduction of the rates of postage chargeable on inland parcels and packets.

The present rates are:—

	Parcels (Closed Covers). Annas.	Packets (Open Covers). Annas.
Not exceeding 10 tolas ...	...	1
Not exceeding 40 tolas ...	8	2
For every additional 40 tolas or fraction thereof	4	2

Attention is also invited to the facility now offered to the sender of a registered letter to have an acknowledgment signed by the addressee sent to him, if he prepays at the time of posting an extra postage fee of 1 anna.

A like facility for obtaining acknowledgments for parcels has now been introduced, but it only applies to parcels for which receipts are given under paragraph 14, page 4 of the Postal Guide of 1st September 1877.

The 1st November 1877.

Notice is hereby given that an arrangement has been concluded for the exchange of parcels between India and the Straits Settlement.

On and after the *1st December 1877*, parcels can be sent to places in the Straits Settlement under the rates and conditions given for that Settlement in the following revised set of rules, which, from the above-mentioned date, will supersede those issued under the Notification by the Financial Department, No. 2887, dated 15th September 1876:—

Overland Parcel Post.

(1).—Parcels are received at any Post Office in India (including Aden) under the conditions and rates of charge mentioned below for transmission to the following countries, *viz.*:—

COUNTRIES.	Rate of charge per lb. or fraction thereof. Pre-payment compulsory.	Remarks respecting special conditions, &c., applicable to particular countries.
	Annas.	
The United Kingdom ...	8	The pre-payment carries the parcel as far as London, any additional charge which may become due on account of British custom duty or carriage beyond London being realized from the addressee. Parcels must not exceed £50 in value. Any parcel which on examination of the declaration at Bombay may be found to exceed this value will, instead of being forwarded by the Overland Parcel Post, be transferred to the Bombay Agency of the P. & O. S. N. Company for transmission independently of the Post Office, and subject to such regulations and charges on delivery as may be applicable thereto under the Company's regulations. (NOTE.—The Company's present charge is an *ad valorem* rate of 2 per cent., which does not include Marine or other Insurance). The attention of the public is invited to the fact that the British Post Office has no connection with the Overland Parcel Post; all arrangements out of India are made by the Peninsular and Oriental Steam Navigation Company, and enquiries proceeding from the United Kingdom should be addressed to that Company's Office, 122, Leadenhall Street, London, E. C. The rules governing the despatch of parcels from the United Kingdom to India are, however, published in the British Postal Guide, and exhibited in every British Post Office. Persons in India ordering goods to be sent out by parcel post may refer the sender to the above means of information about the transmission of parcels.

COUNTRIES.	Rate of charge per lb. or fraction thereof. Pre-payment compulsory.	Remarks respecting special conditions, &c., applicable to particular countries.
Ceylon ...	8	The pre-payment carries the parcel to the destination. Should any custom duty become due, the amount will be charged on delivery. Parcels must not contain any jewellery. The route is *viâ* Tuticorin for Southern India and *viâ* Bombay for other parts of India: see Rule (4).
The Straits, *i. e.*,— Singapore ... Penang ... Malacca ...	8	The pre-payment carries the parcel to destination. The ports of destination are free ports, so that no custom duty will be chargeable therein. The routes are by opium steamers (Jardine Matheson, and Apcar), monthly through *Calcutta* to Singapore: by B. I. S. N. Company fortnightly through *Calcutta* or *Madras* to Singapore, Penang and Malacca: and by P. and O. S. N. Company fortnightly through Bombay to Singapore and Penang: see rule (4).
Germany ... Austria-Hungary ...	8	The pre-payment carries the parcel to destination. Should any custom duty become due, the amount will be charged on delivery. See also Rule 9 respecting compensation for damage or loss.
Denmark ...	8	The pre-payment carries the parcel to the limit of German conveyance, a separate charge being made on delivery for conveyance beyond the German frontier, as well as for custom duty, should any become due. See also Rule 9 respecting compensation for damage or loss.
Sweden ... Norway ... Switzerland ...	8	The pre-payment carries the parcel to the limit of German conveyance, a separate charge being made on delivery for conveyance beyond the German frontier, as well as for custom duty, should any become due. *From Rule 3 it will be seen that there must be also a second or duplicate declaration of contents and value.* See also Rule 9 respecting compensation for damage or loss.
France ... The Netherlands (Holland). Belgium ...	8	The pre-payment carries the parcel to the limit of German conveyance, a separate charge being made on delivery for conveyance beyond the German frontier, as well as for custom duty, should any become due. *From Rule 3 it will be seen that there must be also a second or duplicate declaration of contents and value, and that the second or duplicate declaration should contain a statement of the weight (lbs. and ozs. or tolas) of the contents, and should, if possible, be written in the French language.* See also Rule 9 respecting compensation for damage or loss.

(2).—Every parcel should be securely packed in a close cover or case, and should bear the name and address of the person in the United Kingdom or foreign country for whom it is intended. Parcels containing valuables should be sealed.

N. B.—The public are specially warned against the use of flimsy covers for articles transmitted by the Parcel Post. Heavy articles are sometimes sent with only paper covering insecurely tied with string; friction in transit detaches this cover, and damage and loss ensue. A covering of stout cloth or wax-cloth, sewn at the edges, is recommended; but if the contents are liable to suffer from pressure, boxes of wood or tin should be used.

(3).—Every parcel should be accompanied by a separate paper headed with the address of the parcel and containing a *declaration of its contents and value* under the signature of the sender. Below the signature the address of the sender should be given.

For the parcels addressed to—

The United Kingdom ... Ceylon ... ... Straits ... ... Germany ... ... Austria-Hungary ... Denmark	Only one declaration as above described is required.
Sweden ... ... Norway ... ... Switzerland	A second or duplicate declaration is also required.
France ... ... The Netherlands (Holland) Belgium	A second or duplicate declaration is also required, and the sender is requested to enter in the declaration a statement of the weight (lbs. and ozs. or tolas) of the contents, and to write the second or duplicate declaration, if possible, *in the French language*. Should he be unable to do so, the Bombay Post Office will attach to the second or duplicate English declaration a French rendering thereof, but the sender is warned of the delay which may result from this.

It is not deemed necessary to require exact adherence to any particular form of declaration, but the following specimen form may be useful to the senders of parcels:—

Specimen form of declaration.

Address of Parcel.

THOMAS B. SMITH,

114, Piccadilly,

LONDON.

CONTENTS—

	Value. £	s.	d.
1 Piece Puttoo Cloth	2	0	0
1 Rampore Chudder	2	10	0
TOTAL ...	4	10	0

I declare the above to be a true statement of the contents and value.

(Sd.) A. R. ROBINSON,

Amritsar.

N. B.— Declarations for parcels intended for France, the Netherlands or Belgium should, in addition to the above, contain a statement of the weight (lbs. and ozs. or tolas) of the contents. This may conveniently be done by adding the words "weight —lbs. ozs." underneath the total value, and the words "and weight" at the end of the sentence containing the declaration.

(4).—The parcel so addressed and the separate paper or papers above referred to should then be enclosed in a *substantial outer cover*. This outer cover should be superscribed and addressed as follows:—

If addressed to Ceylon.

Overland Parcel Post | Postage stamp to be affixed

To
The Post Master,
Tuticorin or Bombay. *

or

If addressed to the Straits.

Overland Parcel Post. | Postage stamp to be affixed.

To
The Post Master,
Calcutta or Madras or Bombay. †

or

If addressed to any other country.

Overland Parcel Post. | Postage stamp to be affixed

To
The Post Master Bombay.

* *N. B.*—The address should be to Tuticorin if posted in Southern India, and to Bombay if posted in other parts of India.

† *N. B.*—The address to Calcutta or Madras or Bombay should be according to the locality of Posting.

The outer cover must contain one parcel only: if more than one parcel be sent by the same sender such parcel should be sent separately.

(5).—The parcel so made up must be *fully pre-paid by means of postage stamps at the rate of 8 annas* per lb. (40 tolas) or fraction of a lb., care being taken that the stamps adhere firmly to the cover.

(6).—The parcel so made up must not exceed 50 lbs. (25 seers) in weight, or two feet in length by 1 foot in breadth or depth. It will be received at any Post Office at the hours fixed for the receipt of ordinary banghy parcels, the usual receipt being given to the sender without reference to the mode of packing prescribed in the case of inland parcel for which receipts are claimed.

(7).—On arrival at the Indian sea port of address, the Post Master will take off the outer covering, and forward the inside parcel and the accompanying declaration or declarations to the country of inside address.

(8).—It is forbidden to send in these parcels opium or any liquid or any substance or material of a dangerous, damaging, or offensive kind.

(9).—In the case of parcels for or from Germany or Austria-Hungary and the foreign countries served through Germany, compensation will be given by the responsible Post Office to the sender for loss or damage sustained in transit (cases of *sea risk* or of *vis major* or of the *own negligence of the sender* in respect of packing or otherwise excepted). Such compensation will in no case exceed 1½ rupee for each lb. weight or fraction thereof in respect of parcels forwarded from India, and 3 marks or 1½ florins for each 500 grammes or fraction thereof in respect of parcels from Germany or Austria-Hungary. Should the sender desire it, the compensation will be paid to the addressee instead of to himself.

E. R. DOUGLAS,

Offg. Dy. Dir. Genl. of the Post Office of India.

Calcutta, the 9th November 1877.

Mails for Madras and Ceylon, for transmission per P. & O. Steamer *Poonah*, will be closed at the General Post Office on Wednesday, the 14th November 1877, at 7 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 12th November 1877, at 7 P. M.

Mails for Chittagong, Akyab, and Kyouk-Phyoo, for transmission per Steamer *Madras*, will be closed at the General Post Office on Sunday, the 11th November 1877, at 7 P. M.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer *Oriental*, will be closed at the General Post Office on Sunday, the 11th November 1877, at 7 P. M.

Mails for Ceylon, Straits, Hong-Kong, and United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 10th November 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate Ports, for transmission per Steamer , will be closed at the General Post Office on Wednesday, the 14th November 1877, at 7 P. M.

The Overland Mail is expected to arrive in Calcutta by morning train on Sunday, the 11th November 1877.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 16th November 1877, by which mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands, and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 15th November 1877.

N. B.—The Letter Box will close at 7 P. M precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 7-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 8 P. M.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, NOVEMBER 10, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTE.

Stolen or accidentally destroyed

The lower half of Government Promissory Note No. 097595 of the 4 per cent. loan, 1st May 1865, for Rs. 1,000, enfaced for payment of interest in London, and standing in the name of Harriet Louisa Tonnochy, the proprietress, by whom it never has been endorsed to any person. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietress.

ROB. H. SMITH,
Attorney for the proprietress.

MEERUT,
The 2nd October 1877.

NOTICE.

Mr. George Harper has been appointed Agent of the Calcutta Branch of the Oriental Bank Corporation.

By order of the Court of Directors,
J. F. BERWICK,
for *Agent.*

CALCUTTA,
The 1st November 1877.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, NOVEMBER 10, 1877. { Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877, and was referred to a Select Committee:—

No. 19 OF 1877.

A Bill to amend the Panjáb Laws Act, 1872.

Preamble.

For the purpose of amending the Panjáb Laws Act, 1872; It is hereby enacted as follows:—

Substitution of new section for Act IV of 1872, s. 5.

1. For section 5 of the said Act, the following shall be substituted (namely):—

Decisions in certain cases to be according to Native law.

"5. In questions regarding succession, special property of females, betrothal, marriage, divorce, dower, adoption, guardianship, minority, bastardy, family relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be—

(*a*) any custom applicable to the parties concerned, which is not contrary to justice, equity or good conscience, and has not been, by this or any other enactment, altered or abolished, and has not been declared to be void by any competent authority:

(*b*) the Muhammadan law, in cases where the parties are Muhammadans, and the Hindú law, in cases where the parties are Hindús, except in so far as such law has been altered or abolished by legislative enactment, or is opposed to the provisions of this Act, or has been modified by any such custom as is above referred to."

Substitution of new sections for Act IV of 1872, ss. 9 to 18.

2. For sections 9 to 18 (both inclusive of the same Act, the following shall be substituted:—

Right of pre-emption.

"9. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immoveable property in preference to all other persons. It arises in respect of sales (whether under a decree or otherwise) of immoveable property and of foreclosures of rights to redeem such property.

Presumption as to its existence.

"10. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

(*a*) to exist in all village-communities, however constituted, and

(*b*) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights of occupancy affecting such lands.

Its existence in towns to be proved.

"11. The right of pre-emption shall not be presumed to exist in any town or city, or any subdivision thereof, but may be shown to exist therein, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

Devolution of right when property to be sold or foreclosed is situate within a village.

"12. If the property to be sold or the right to redeem which is to be foreclosed is situate within, or is a share of, a village, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,

(*a*) first, to co-sharers in the village, in order of their relationship to the vendor or mortgagor;

(*b*) secondly, if no relation of the vendor or mortgagor claims to exercise such right, to the landowners of the pattí or other sub-division of the village in which the property is situate, jointly;

(*c*) thirdly, to any member of the village-community; and

(*d*) fourthly, to the tenants (if any) with rights of occupancy in the village:

Provided that when the property is land, to the trees standing on which the Government is entitled, such right belongs to the Lieutenant-Governor of the Panjáb in preference to all other persons.

Where two or more persons are equally entitled to such right, the person to exercise the same shall be determined by lot.

Right when property to be sold is a share in joint undivided immoveable property other than land.

"12 A. When the property to be sold or the right to redeem which is to be foreclosed is a share in joint undivided immoveable property other than land, such right belongs to the co-sharers.

Notice to pre-emptors.

"13. When any person proposes to sell any property, or to foreclose the right to redeem any property, in respect of which any persons have a right of pre-emption, he shall give notice to the persons concerned of the price at which he is willing to sell such property, or of the amount due in respect of the mortgage, as the case may be.

Such notice shall be given through the Court within the local limits of whose jurisdiction the property or any part thereof is situate, and shall be deemed sufficiently given if it be stuck up on the chaupál or other public place of the village, town or city in which the property is situate.

Loss of right of pre-emption.

"14. Any person having a right of pre-emption in respect of any property proposed to be sold, shall lose such right, unless within three months from the date of such notice he or his agent pays or tenders the price aforesaid to the person so proposing to sell.

Right of pre-emptor on foreclosure.

"15. When the right of pre-emption arises in respect of the foreclosure of the right to redeem any property, any person entitled to such right may, at any time within three months after the giving of the notice required by section thirteen, pay or tender to the mortgagee or his successor in title the amount specified in such notice, and shall thereupon acquire a right to purchase the property.

On completion of the purchase the person exercising the right of pre-emption shall be bound to pay to the mortgagee or his successor in title the amount specified in such notice, together with interest on the principal sum secured by the mortgage, at the rate specified by the instrument of mortgage, for any time which has elapsed since the date of the notice, and any additional costs which may have been properly incurred by the mortgagee or his successor in title.

Suit to enforce right of pre-emption.

"16. Any person entitled to a right of pre-emption may bring a suit to enforce such right on any of the following grounds (namely):—

(*a*) that no due notice was given as required by section thirteen;

(*b*) that tender was made under section fourteen or section fifteen and refused;

(*c*) in the case of a sale, that the price stated in the notice was not fixed in good faith;

(*d*) in the case of a foreclosure, that the amount claimed by the mortgagee was not really due on the footing of the mortgage and was not claimed in good faith, and that it exceeds the fair market-value of the property mortgaged.

If, in the case of a sale, the Court finds that the price was not fixed in good faith, the Court shall fix such price as appears to it to be the fair market-value of the property sold.

If, in the case of a foreclosure, the Court finds that the amount claimed by the mortgagee was not really due on the footing of the mortgage, and that it was not claimed in good faith, and that it exceeds the fair market-value of the property mortgaged, the amount to be paid to the mortgagee shall not exceed what the Court finds to be such market-value.

Decree to fix time for payment.

"17. If the Court find for the plaintiff, the decree shall specify a day on or before which the purchase-money or the amount to be paid to the mortgagee shall be paid.

Effect of non-payment of purchase-money.

"18. If such purchase-money or amount is not paid into Court before it rises on that day, the decree shall become void, and the plaintiff shall, so far only as relates to such sale or foreclosure, lose his right of pre-emption over the property to which the decree relates."

Substitution of new section for Act IV of 1872, s. 35.

3. For section 35 of the same Act the following shall be substituted (namely):—

Jurisdiction of Court of Wards.

"35. The Court of Wards may, at its discretion, take charge of, and administer, the estates of all disqualified persons, that is to say:—

(*a*) females deemed by the Local Government incompetent to manage their estates,

(*b*) persons who have not completed the age of eighteen years,

(*c*) idiots,

(*d*) lunatics,

(*e*) persons declared by the Local Government, incapable, owing to physical defects or infirmities, to manage their own estates,

(*f*) persons convicted of a non-bailable offence and disqualified, in the opinion of the Local Government, by vice or bad character from managing their estates,

(*g*) persons declared by the Local Government, on their own application, to be disqualified from managing their estates:

Proviso.

Provided that the Court of Wards shall not take charge of or administer the estate of any person of any of the classes mentioned in clauses (*a*), (*b*), (*c*) and (*d*) of this section, unless he has inherited a beneficial interest in an estate for which a settlement was made with his ancestor, or

in respect of which he would have been entitled to be settled with, if he had been competent to make an agreement for the payment of revenue, or unless he is entitled by inheritance to an assignment of land-revenue:

Further proviso.

Provided also that the Court of Wards shall not take charge of, or administer any beneficial interest in, an estate in which more persons than one have a joint undivided interest, unless all such persons are so circumstanced as to be subject to the Court of Wards."

Amendment of Act IV of 1872, section 38.

4. To section 38 of the same Act the following clause shall be added (namely):—

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

STATEMENT OF OBJECTS AND REASONS.

The objects of this Bill are four: first, to make some necessary amendments in the drafting of the Panjáb Laws Act, section 5: secondly, to make like amendments in the sections of that Act relating to pre-emption and to give the Lieutenant-Governor a right of pre-emption in respect of land on which trees belonging to Government are standing: thirdly, to extend the jurisdiction of the Court of Wards to the estates of three classes of proprietors, namely, those incapable, owing to physical defects or infirmities, of managing their own estates; those convicted of a non-bailable offence and disqualified by vice or bad character from managing their estates; and those declared, on their own application, to be so disqualified. The fourth and last object of the Bill is to render all persons whose property is under the superintendence of the Court of Wards incompetent to charge such property without the sanction of the Court.

SIMLA; *The 18th October* 1877. } WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877, and was referred to a Select Committee:—

No. 20 OF 1877.

A Bill to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices.

Preamble.

Whereas by the Merchant Shipping Act, 1854, section 213, and by the Merchant Shipping Act Amendment Act, 1855, section 16, it is enacted that the Board of Trade may, in manner therein mentioned, and in the name of Her Majesty, sue for and recover the wages due to, and expenses incurred in respect of, the distressed seamen and apprentices in the said sections mentioned; And whereas it is expedient to empower such persons as the Governor General in Council may think fit to sue for and recover in British India in the name of the Secretary of State for India in Council, such wages and expenses, when the same are charged upon any ship, or recoverable from any master, owner or other person, found in British India; It is hereby enacted as follows:—

Power to appoint persons to sue.

1. The Governor General in Council may, from time to time, by notification in the *Gazette of India*, authorize, either generally or specially, such persons as he thinks fit to sue for and recover, in manner in the Merchant Shipping Act, 1854, section 213, provided, any wages or expenses recoverable under the said sections of the said Acts in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British India. Every person so authorized shall be entitled to sue and recover accordingly in any such Court, and shall be deemed to be a person filling a public office within the meaning of the Indian Evidence Act, 1872, section 57, clause 7.

Suits, &c., to be instituted in name of Secretary of State for India in Council.

2. All suits and proceedings under this Act shall be instituted and carried on in the name of the Secretary of State for India in Council.

STATEMENT OF OBJECTS AND REASONS.

By the Merchant Shipping Act, 1854, section 213, and 18 & 19 Vict., c. 91, section 16, provision is made for the recovery by the Board of Trade of wages due to, and expenses incurred in relieving, distressed seamen and apprentices in foreign and colonial ports. These distressed seamen are in many cases Natives of India, and belong to ships which are either registered in or trade to India, and which are seldom, if ever, found within the ports of the United Kingdom. In such cases the Board of Trade has considerable difficulty in recovering the sums expended. When the distressed seamen are Natives of this country, these expenses are charged to the Indian revenue. It is therefore desirable that the Government of India should be enabled to empower some person here to sue, in case the ships or persons chargeable are found in this country. The Bill effects this object by providing that such suits may be brought in the name of the Secretary of State in Council by such persons as the Governor General in Council may, by notification in the *Gazette of India*, generally or specially authorize in that behalf. The Bill will also enable persons so authorized to sue in all cases in which the ships or persons chargeable are found in this country, even though the Indian revenue may not be concerned.

SIMLA; *The 9th October* 1877. } WHITLEY STOKES.

A. PHILLIPS,
Secy. to the Govt. of India.

[Third Publication.]

The following Report of a Select Committee, together with the Bill as amended by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 24th October 1877:—

WE, the undersigned members of the Select Committee to which the Bill to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India was referred, have the honour to report that we have considered the Bill and the papers specified in the margin.

From Financial Department, No. 1354, dated 18th June 1870, and enclosures.
" ditto No. 1813, dated 5th July 1870, and enclosures.
" ditto No. 2150, dated 28rd July 1870, and enclosures.
" ditto No. 2998, dated 12th November 1870, and enclosures.
" Acting Chief Secretary to Government, Bombay, No. 5623, dated 15th November 1870, and enclosures.
" Financial Department, No. 291, dated 16th January 1871, and enclosures.
" ditto No. 1745, dated 24th July 1876, and enclosure.
Telegram from the Secretary of State for India, dated 5th September 1876.
From Secretary, Bengal Bonded Warehouse Association, dated 13th December 1876.
" Officiating Secretary, Government of Bengal, No. 92, dated 15th January 1877, and enclosures.
" Commissioner of Orissa, No. 1161, dated 13th January 1877.
" Chief Secretary to Government, Bombay, No. 845, dated 10th February 1877, and enclosures.
" Acting Assistant Secretary to the Government of Bengal, No. 804, dated 6th February 1877, and enclosures.
" Secretary to the Chief Commissioner, British Burma, No. $\frac{158}{17}$, dated 3rd February 1877, and enclosures.
" Officiating Secretary to the Board of Revenue, Lower Provinces, No. 69B, dated 1st February 1877.
" Chairman, Trades Association, Madras, dated 7th February 1877, and enclosures.
" Chief Secretary to Government, Bombay, No. 1084, dated 20th February 1877, and enclosures.
" Secretary to Government, Madras, No. 1021, dated 10th March 1877, and enclosures.
Demi-official letter from D. Reid, Esq., Commissioner of Customs, Bombay, dated 24th March 1877, and enclosures
Memorandum by Officiating Secretary to Board of Revenue, Lower Provinces, No. 600 B, dated 25th August 1877, and enclosures.
Note by the Hon'ble T. C. Hope, dated 4th October 1877.

2. In accordance with the suggestion of the Committee appointed by the Bombay Government, the definition of "Customs-port" has been made (section 3, clauses (*d*) and (*e*)) to include, and that of "Foreign Port" to exclude, ports not in British India which are entitled to be treated as British Customs-ports..

3. The existing Act limits the privileges of coasting vessels to vessels which do not touch at any intermediate foreign port. But this has been found difficult of application, especially on the Western Coast, where foreign ports are numerous, and the limitation is illegally waived in the case of coasting steamers. But the Bombay Committee point out that all craft ought to be treated alike, and we think that, where there is danger of smuggling, special restrictions may be imposed on particular classes of goods under the powers of chapter XIII. The definition (section 3, clause (*g*)) has therefore been expanded.

4. We have also enlarged the definition of "Master" (section 3, clause (*h*)) so as to include a ship's agent appointed in writing by the master to be responsible on his behalf, when such appointment is approved by the Customs-collector.

5. In consequence of representations received from the Chief Commissioner of British Burma of the expediency of legalising coasting trade with petty ports which it would not pay to constitute Customs-ports, a provision has been inserted in section 11, with the concurrence of the Department of Revenue, Agriculture and Commerce, enabling the Local Government to recognize such ports for the purposes of the coasting trade only.

6. In accordance with a recommendation of the Bombay Committee, a clause framed on the model of the English Customs Act of 1876, section 153, has been added to section 17 of the Bill, prohibiting the importation or exportation of articles of foreign manufacture bearing names, marks or brands being, or purporting to be, those of manufacturers resident in the United Kingdom or British India.

7. By a little condensation, the whole of chapter X of the Bill as introduced has been dispensed with. The privilege of transhipment has been extended to sailing vessels.

8. By section 38, an owner not having sufficient information regarding any goods has been allowed, as suggested by the Bengal Board of Revenue, to deposit them temporarily in a warehouse.

The term "real value" has also been defined, as the want of a definition has been much felt. The obligation to declare real value has likewise, for statistical purposes, been extended to all goods, whether dutiable or not.

9. The third clause of section 39, by which it is provided that undervalued goods retained for the use of Government shall be sold by public auction, has given rise to some difference of opinion, some authorities advocating the substitution of a general power to dispose of the goods for the benefit of Government, in accordance with the English Customs Act of 1853. We have reserved this question for further consideration after enquiry as to the alleged rarity of cases in which difficulty or loss to Government is occasioned by the present provision.

10. Sections 45 and 46 (33 and 34 of the Bill as introduced) have also elicited wide differences of opinion between different mercantile and Custom-house authorities. The former section is identical in principle with the existing English law: section 20 of the Customs Consolidation Act, 1876, runs as follows:—

"In the event of any increase, decrease, or repeal of duties of customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery from the warehouse of such goods at such increased

duty, and after payment thereof, to add so much money to the contract-price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery from the warehouse at such decreased duty, or free of duty, as the case may be, to deduct so much money from the contract-price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for or in respect of such deduction."

The latter section is in harmony with Mr. Wilson's financial statement of February 18th, 1860, and the consequent section 2 of Act X of 1860, as also with the notification of the Government of India, No. 3180, dated 3rd September 1875. Both sections originated in the memorials and representations which the Government of India is in the habit of receiving whenever a change of tariff takes place. We have added another illustration to section 45, to express its scope more fully; but we have left the general question of the retention of both sections open for discussion in Calcutta.

11. We have omitted from section 50 (121 of the Bill as introduced) the last clause, which followed the existing law, as it has been justly pointed out by Mr. Lane, the Collector of Customs at Calcutta, that it is unreasonable to refuse drawback on ships' stores, and both inconsistent with the permission to export from bond (section 30) and at variance with the English Act.

12. In deference to the unanimous opinion expressed in the reports, the rate of drawback has been re-entered in section 50 at the existing rate of seven-eighths, instead of three-fourths, to which it was raised in the Bill as introduced.

13. In accordance with representations received from the Bombay Committee and other quarters, we have, with the concurrence of the Department of Revenue, Agriculture and Commerce, extended to the Indian Marine and Marine Survey (section 56) the privileges with regard to wine, provisions and stores which have hitherto been confined to officers and ships of Her Majesty's Navy. The privilege has likewise been extended in all cases to spirits.

14. In order to meet the case of the foreign ports of Native States on the Western Coast, which are not surrounded by customs preventive lines, the existing practice of refusing drawback on exports to such ports has been legalised (section 57) in the form of empowering the Governor General in Council to prohibit drawback in the case of any particular port. This is in accordance with the Bombay Committee's suggestion.

15. In accordance with the existing practice at Bombay, which originated in section 35 of Act I of 1852, the Customs-collector has been empowered (section 58) to reject, if he sees fit, any claim for drawback amounting to less than ten rupees. The Bombay Municipal Act provides similarly regarding petty refunds of town-duty.

16. Section 44 of the Bill as introduced was inserted in consequence of a long correspondence which arose in Bombay with the Chamber of Commerce out of the practice prevailing there of masters entering in the manifest the names of the ships' agents as consignees of the cargo, and the true consignees complaining of delay in receiving their goods and of the departure of the vessel in the interim. The Bombay Committee, however, now find that the section will not meet the case, and, though it is not objected to by Bengal and Madras (chiefly, it would seem, owing to difference of circumstances), we think it better to omit it, and to obviate the difficulty partly by an addition to section 71, permitting port-clearance to be refused except on security for the clearance of the import-manifest, and partly by new provisions in chapter IX, which will be explained hereafter.

17. *Section 64* is new, to adapt the law to actual circumstances, under which the manifest sometimes arrives by overland mail before the vessel itself, in which case the saving of time by commencing the preliminaries for her discharge is desirable.

18. *Section 71.*—The Madras Committee recommend the addition of a clause authorising the refusal of port-clearance to any vessel the master or agents of which have not made all reasonable endeavours to land all the cargo for the port. Formerly, they say, they could stop a vessel through the High Court, or bring an action for overcarrying their goods; but now canal-steamers protect themselves by a clause in the bill of lading. The Madras Trades Association support this recommendation by a letter (Paper No. 9) giving details of packages actually overcarried. On the other hand, overcarrying is defended on the grounds, 1st, that boats are scarce at Madras; 2nd, that boatwork is there prohibited after sundown; 3rd, that mail-contracts prevent steamers making long delays. We have reserved this question for discussion at Calcutta.

19. *Section 75.*—In accordance with the recommendations of the Calcutta Committee and the Bengal Board, the periods of unloading and loading have been combined; but the aggregate of 30 days has been reduced to 20. The additional periods for loading and unloading have also each been reduced to one day for every 100 tons instead of every 50. This will still leave a vessel of 1,200 tons, for instance, 32 days, which is ample. Sections 50 and 108 of the Bill as introduced have been consolidated into this section, and words have been inserted to prevent more than one officer at a time being claimed as of right when, from smallness of establishment or press of work, extra officers may not be available.

20. *Sections 76 and 77.*—Special provision has been made in the concluding clauses for goods being water-borne from places not duly appointed as wharves, and without the presence or authority of an officer of customs, as also without boat-notes, in order to meet the circumstances of Calcutta, as represented by the Board of Revenue. In section 77, the suggestions from Burma have also been attended to, and sections 61 and 125 of Act VI of 1863 (Bill I, sections 53, 58 and 111) have been amalgamated.

21. *Sections 97 and 98.*—These are the new sections inserted, and referred to above in paragraph 16, in order to permit the prompt discharge of cargo where there is urgent

necessity, or there are special facilities, for it. We are disposed to consider that a provision of this nature is the best for meeting the difficulties now felt and reconciling the conflicting interests of ship-owners and owners or consignees of goods. The latter are protected from double charges for agency. The sections, however, are tentative, and may require amendment after they have been scrutinized by the Trade and the Customs Departments at Bombay and Calcutta.

22. Adverting to section 106, we have altered the form of the bond, in accordance with a suggestion from Madras, so as to allow of enforcement in a District Court instead of in the High Court, though this was really not indispensable, since any of the forms may, even under the existing Act, be modified by the Chief Customs Authority.

23. *Section 107.*—In accordance with a suggestion from British Burma, arising out of an opinion by the Advocate General, a clause has been added to make it clear that a fresh bond is not indispensable on every fresh removal of the goods while in warehouse.

24. *Section 116.*—Permission to bottle off wines and spirits has been added, in conformity with the English Act and suggestions from Bengal.

25. *Section 132.*—This section has been modified in accordance with suggestions from Bengal, so as to place recovery of rent on the same footing as recovery of duty.

26. *Section 137* has been modified to suit Calcutta, in the same way as sections 76 and 77 (*vide* supra, paragraph 20).

27. *Section 140.*—In order to obtain correct statistics of imports and exports, it has been made compulsory on the owner of goods short-shipped or re-landed to give information of the fact to the Custom-house. This is in accordance with recommendations received and with the English law regarding short shipments.

28. Chapter XVIII of the Bill as introduced, which was entitled "Offences and Penalties," has elicited some differences of opinion as to what was the best position in the Act for such matters. We have now, in the first place, transferred to a separate chapter everything relating to procedure. With regard to the offences and penalties themselves, we are of opinion that the chief thing to be considered is the convenience of the mercantile and nautical public rather than that of adjudicating officers. Anybody who wishes honestly to know what the law requires him to do, will find his study of the existing Act perpetually interrupted by the long offence and penalty clauses, the terrors of which it cannot be indispensable to place in close juxtaposition with every injunction or obligation.

We have now recast the chapter (XIV) in tabular form, shewing in three columns the offence, the section to which it has reference, and the penalty, and trust that this will meet the views of all parties. To the adjudicating officer it will, we believe, not be inconvenient; to the public it will be a relief not to have every section burdened with unnecessary matter, while Custom-house officials may, if they wish, have the chapter printed separately to hand to every master on arrival, or to frame and post up in conspicuous places at the Custom-house and wharves.

29. We have made numerous changes in the phraseology of the Bill throughout, to secure both clearness and brevity. Considerable alterations have also been made in the arrangement of chapters and sections, with the view both of condensation and of bringing analogous provisions together and securing a practical sequence. The chapters now stand as follows:—

Chapter I.—Preliminary.
" II.—Appointment of officers in the Department of Customs.
" III.—Appointment of ports, wharves, custom-houses, warehouses and boarding and landing-stations.
" IV.—Restrictions and prohibitions of importation and exportation.
" V.—Levy of, and exemption from, customs-duties.
" VI.—Drawback.
" VII.—Arrival and departure of vessels.
" VIII.—General provisions affecting vessels in port, &c.
" IX.—Importation or discharge.
" X.—Warehousing.
" XI.—Exportation or shipment, and re-landing.
" XII.—Spirits.
" XIII.—Coasting trade.
" XIV.—Offences and penalties.
" XV.—Procedure relating to offences, appeals, &c.
" XVI.—Miscellaneous.

30. We propose to consider the Bill further in Calcutta, and recommend that it be in the meantime published in the *Gazette of India* for general information.

SIMLA;
The 20th October 1877.

T. C. HOPE.
WHITLEY STOKES.
F. R. COCKERELL.

No. II.

SEA CUSTOMS BILL, 1877.

ARRANGEMENT OF SECTIONS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Commencement.
2. Repeal of enactments.
3. Interpretation.

CHAPTER II.

APPOINTMENT OF OFFICERS OF CUSTOMS, &c.

4. Local Government to appoint necessary officers.
   Suspension and dismissal of such officers.
5. Local Government may delegate its powers under section 4.
   Suspension and dismissal of subordinate officers.
6. Collector of District to perform duties of Customs-collector, where there is no separate Customs-collector.
7. Making and publishing of rules.
8. Appeals how and by whom to be decided.
9. Deposit, pending appeal, of duty demanded.
10. Customs-officers exempted from service on any jury or inquest or as assessors.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. Power to appoint Ports, Wharves, Custom-houses, Warehouses and Boarding and Landing-stations.
12. Power to declare that an Indian Port not in British India shall be regarded as a Customs-port for certain purposes.
13. Power to declare Warehousing Ports.
14. Appointment of public Warehouses.
15. Power to license private Warehouses.
    Revocation of license.
    Form of application for license.
16. Stations for Customs-officers to board and also land from ship.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

17. Prohibitions and restrictions.
18. Importation without license of arms and ammunition prohibited.
    Proviso.
19. Governor General may prohibit or restrict importation or exportation of goods.
20. Importation and exportation.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS DUTIES.

21. Import-duties.
22. Export-duties.
23. No duties on goods carried from one Customs-port to another.
    Proviso.

SECTIONS.

24. Power to fix values of dutiable goods.
25. Power to exempt from Customs-duties.
    Power to authorize, in special cases, exemption from payment of duty.
26. Baggage in actual use.
27. Reimported articles of country-produce dutiable in certain cases
    Proviso.
28. Goods derelict and wreck dutiable in certain cases.
29. Duty on opium re-exported by sea.
30. Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported duty-free on certain conditions.

Transhipment.

31. Power to permit transhipment without payment of duty.
    Proviso.
32. Rules regulating exercise of power, and transhipment.
33. Entry and warehousing, on arrival, of goods transhipped under section 31, clause 2.
    Proviso.
34. Transhipment of stores from one vessel to another of same owner without payment of duty.
35. Officer of Customs to superintend transhipment.
36. Levy of transhipment-fee.
37. Power to prohibit transhipment.

Miscellaneous Provisions.

38. Owner, &c., to declare real value of goods in bill of entry or clearance, and, if necessary, to produce invoice, &c.
39. Under-valued goods how dealt with.
40. Duties on goods retained under section 39 for use of Government.
41. Claims to abatement of duty on account of damage how to be treated.
42. Disposal of damaged goods and levy of duty thereon.
43. Date of importation how determined.
44. Date of exportation how determined.
45. Contracts for sale of goods, duty on which is raised or lowered before performance.
46. Duty leviable on sea-borne goods, duty on which has been altered during transit.
47. Payment of duties short-levied or erroneously refunded.
48. No refund of charges erroneously levied or paid, unless application made within three months.
49. Dutiable goods may be passed on security for duty.

CHAPTER VI.

DRAWBACK.

50. Amount of drawback allowable on re-export.
    Conditions for grant of drawback.
    Drawback to be allowed on goods exported to Customs-port and thence to Foreign Port.
    Proviso.
51. Drawback on exportation of spirit.
52. Drawback of duties on wine and spirits allowed for officers of Navy.
53. Persons entering such wine or spirits for drawback to declare name and rank of officer claiming same.

SECTIONS.

54. Transfer of wine or spirits from one Naval officer to another, &c.
55. Provisions and stores for Her Majesty's Navy exempt from duty.
56. Privilege extends to Indian Marine and Marine-survey.
57. Governor General in Council may declare what goods are identifiable, and may prohibit drawback in case of specified Foreign Port.
58. No drawback to be allowed in certain cases.
59. Time to claim and demand payment of drawback.
60. Declaration to be made by parties claiming drawback.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

61. Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.
Delivery of manifest when vessel anchors below reporting-station.
62. Delivery of manifest where no place has been so fixed.
63. Description of manifest.
Amendment of errors in manifest.
64. Agent may deliver manifest.
65. Duty of person receiving manifest.
66. Bulk not to be broken until manifest, &c., delivered, and ship entered at Custom-house.
67. Master, if required, to deliver bill of lading, &c., to Customs-collector.
68. No vessel to depart without port-clearance.
69. No Pilot to take charge of any vessel proceeding to sea without production of port-clearance.
70. Master on applying for port-clearance to deliver manifest and certificates.
71. Port-clearance may be refused unless certain conditions are fulfilled.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT, &c.

72. Power to depute officer of Customs to board ships.
Proviso.
73. Servant to be received with officer.
Accommodation of officer and servant.
74. Officers of Customs to have free access to every part of ship, and may seal and secure goods.
Customs-collector may authorize search and opening of locks.
75. Period allowed for discharge and shipment of cargo.
Consequence of exceeding same.
Allowance for period during which vessel is laid up.
76. Goods not to be landed, shipped, or water-borne on Sundays, holidays, &c., without permission, nor except within fixed hours, &c.
77. Boat-note.
78. Goods water-borne to be forthwith landed or shipped.
79. Goods not to be landed elsewhere than at appointed wharf or place.

SECTIONS.

80. Power to prohibit plying of unlicensed cargo-boats.
Issue of licenses.
81. Customs-collector may require goods to be weighed or measured on board before landing.
82. Customs-officer may open package and examine goods shipped.
83. Customs-collector may take samples of goods.
84. Owner to pay expense incidental to compliance with Custom-house rules.
Fee for landing baggage.
85. No compensation for loss or injury except on proof of neglect or wilful act.
86. Rates of wharfage-fees.
87. Duplicates may be granted and amendments made on payment of fee.
88. Owner to deliver duplicate of bill of entry or shipping-bill, if required.
89. Agents must be duly authorized.
90. Agent to produce authority if required.

CHAPTER IX.

IMPORTATION OR DISCHARGE.

91. Discharge of cargo may commence on receipt of due permission.
92. Portion of import-cargo intended for another port, ship's stores, &c., may be kept on board free of duty.
93. Goods not to leave ship unless entered in manifest.
94. Procedure in respect of goods not landed within time allowed.
Effect of not discharging cargo in any less period specified in bill of lading.
95. Goods may be landed at any time after arrival, with consent.
96. Notice regarding unclaimed packages.
97. Procedure in case of non-payment of duties within four months after entry of vessel.
98. Immediate discharge permitted in certain cases.
99. Goods not cleared within two months from date of landing to be sold.
Disposal of overplus.
Proviso.
100. Entry for home-consumption.

CHAPTER X.

WAREHOUSING.

101. Deposit of goods in warehouse without payment of duty.
102. Warehouse-keeper.
Responsibility of keeper.
103. Chief Customs-Authority to decide where any goods may be deposited in public warehouse, and on what terms.
Table of rates of rent.
104. Form of application for admission of goods into warehouse.
105. No goods to be warehoused unless assessed for Customs-duty.
Saving of re-assessment of warehoused goods on clearance for home-consumption.
106. Bond for duty on goods sought to be warehoused. Form of bond.
107. Terms of bond to be executed.

SECTIONS.

108. Period for which goods may remain warehoused under bond.
When bond for duty on goods in private warehouse may be sued on.
109. Procedure in respect of goods to be warehoused.
110. Packages, &c., to be marked and numbered before admission into warehouse.
111. Goods how warehoused.
112. Warrant to be given every time goods are warehoused.
Form of warrant.
113. Access of Customs-officer to private warehouse.
114. Power to cause packages lodged in warehouse to be opened and examined.
115. Access of owners to warehoused goods.
116. Goods in warehouse may be sorted, re-packed, &c., by owner, &c.
117. Power to remit duties on warehoused goods lost or destroyed;
and if goods are damaged, duty to be levied on actual value.
118. Import-duty to be on quantity or value registered at time of importation.
Proviso as to wines, spirits, beer or salt.
119. Allowance for ullage or wastage in case of wines, &c., lodged in private warehouse.
120. Public warehouse-keeper, or licensee of private warehouse, answerable for weight or gauge.
Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.
121. Power to remove goods from one warehouse to another in same Port.
122. Bonded goods may be removed from one Port to another.
Procedure.
123. Officers at Port of removal to transmit account of goods to officers at Port of destination.
Owner to execute bond for due arrival, &c.
124. Remover may enter into a general bond.
125. Goods on arrival at Port of destination to be subject to same laws as goods on first importation.
126. Removal of goods to be noted on the bond, with particulars.
127. Goods not to be removed from warehouse, except after application to Customs-collector.
128. Form of application for removal of goods.
Twenty-four hours' notice to be given.
129. On goods being removed improperly or otherwise than for export, &c., full duty to be paid.
130. Procedure on failure to pay duty.
131. Expenses of carriage, packing, &c., to be borne by owners.
132. Payment of rent and warehouse-dues.
In case of failure, goods may be sold, &c.
133. Register of bonds to be kept.
When bonds are to be cancelled and returned to obligee.
134. Duty on warehoused goods to be settled within three years.
135. Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

CHAPTER XI.

EXPORTATION OR SHIPMENT AND RE-LANDING.

SECTIONS.

136. Permission for entry outwards to be obtained before export-cargo is shipped.
137. Exporter to deliver shipping-bill before shipping any goods.
138. On entry outwards, bond to be given for shipping and landing.
139. Additional charge on goods passed for shipment after port-clearance has been granted.
140. Notice of non-shipment or re-landing, and return of duty thereon.
Proviso.
141. Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.
142. Vessel returning to Port may enter and land goods under import-rules.

CHAPTER XII.

SPIRITS.

143. Rules for removal of spirits from distillery without payment of duty, and for exportation thereof.
144. Spirits for export to be taken direct from distillery to Custom-house under pass.
145. Rules to be observed in exportation of spirits.
146. Duty to be recovered on any deficiency in spirits under bond.
147. Drawback of excise-duty on spirits manufactured after English method.
148. No drawback allowed on spirits exported from one Customs-port to another, but such spirits may be exported under bond.
149. Duty on spirits exported under bond from one Indian Port to another, how adjusted.
150. Rum-shrub, &c., how to be charged with duty.
May be exported under same rules as spirits.
151. Spirits intended for exportation may be removed for local consumption.
152. Conditions of drawback and remission of duty on spirits.
Re-land of spirits shipped.
153. Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.
Decision where no rules or their applicability disputed.

CHAPTER XIII.

COASTING TRADE.

154. Application of Act to coasting vessels.
155. Power to regulate carriage of goods coastwise.
156. Coasting vessels to deliver account and obtain port-clearance before leaving Port of lading.
157. Power to require bond before port-clearance is granted.
158. Time for delivery of pass.
159. Goods on coasting vessel, if excisable, not to be unladen without permission.
160. Grant and revocation of general pass.
161. Rules respecting cargo-book to be kept by Masters of coasting vessels.

SECTIONS.

162. Power to prescribe rules for Masters of other coasting vessels.
163. Power to board and examine any coasting vessel.

CHAPTER XIV.

OFFENCES AND PENALTIES.

164. Punishments for offences.
1. For infringing rules made by Chief Customs-Authority.
2. For landing or shipping goods at unauthorized Port, &c.
3. For shipping, landing, concealing, &c., contrary to Act.
4. Vessels in Port with a cargo, and afterwards found in ballast and cargo unaccounted for, liable to confiscation.
5. For Masters of tug-steamers or pilot-vessels receiving or discharging any goods without due authority.
6. For not bringing-to at boarding-station.
7. For vessel removing from place of mooring, or unlading, without due authority.
8. Goods imported or exported contrary to prohibition liable to confiscation, and persons concerned to penalty.
9. For infringing rules or orders regarding transhipment.
10. For unauthorized declaration as to value of goods.
11. Wine not laden, or unladen without permission, liable to confiscation.
12. Confiscation of goods entered for drawback, which are less in value than the amount of drawback claimed.
13. Drawback goods, if not exported, or if re-landed, liable to confiscation, and parties concerned to penalty.
14. For proceeding inward beyond fixed place before delivery of manifest.
For omitting to deliver manifest when vessel anchors below reporting-station.
15. For like omission when reporting-station has not been fixed.
16. For Master delivering unsigned or untrue manifest.
17. For Pilot, &c., not receiving manifest.
18. For breaking bulk without permission.
19. For false entry, fraudulent alteration, &c.
20. For attempting to depart without port-clearance.
21. For departing without port-clearance.
22. On Pilot taking charge of vessel without port-clearance.
23. For refusing to receive officer of Customs on board.
24. For disobeying section 73.
25. For Masters resisting search, &c.

SECTIONS.

26. For lading in absence of Customs-officer.
27. For removing goods contrary to section 76.
28. For sending goods without or in excess of boat-note.
29. For non-receipt or non-delivery or non-signing of boat-note.
30. For not landing goods in accordance with section 78, or for landing, &c., goods contrary to section 79.
31. Goods found in unlicensed cargo-boats may be confiscated.
32. For non-delivery of duplicate bill of entry, &c.
33. For acting as agent without authority.
34. For not being able to account for missing or deficient package, &c.
35. For discharging goods not duly entered in manifest.
36. Goods found concealed liable to confiscation.
37. Goods not agreeing in description and quantity with entry in manifest liable to confiscation or extra duty.
38. For removing goods after landing and before due entry.
39. Goods brought to be passed through Custom house liable to confiscation in case of discrepancy, misdescription, &c.
40. For misdescription of goods.
41. For taking or passing goods without entry.
42. Prohibited or dutiable goods concealed in baggage.
43. For improper carrying into warehouse.
44. For withholding or removing before examination goods entered to be warehoused.
45. For warehousing goods improperly.
46. For refusing to open private warehouse when duly required.
47. For neglecting to stow goods properly in warehouse.
48. For importer or owner of warehoused goods clandestinely gaining access.
49. For altering warehoused goods.
50. For deficiencies in a private warehouse.
51. For neglecting to produce goods when required.
52. Goods entered to be warehoused, if not duly warehoused, or if concealed or removed, liable to be confiscated.
53. For excess, in private warehouse, over registered quantity.
54. For removing warehoused goods improperly.
55. For taking goods out of warehouse without paying duty.
56. For shipping goods before entry outwards.
57. For shipping goods not in manifest, &c.

SECTIONS.

58. Certain goods if entered in manifest and not shipped, or if relanded without notice, liable to confiscation.
59. For landing at place other than that for which goods have been cleared.
60. For deficiency in goods on which drawback has been paid on board vessel returning to Port, or putting into another Port.
61. For contravening rules relating to spirits.
62. For irregularly re-landing spirituous liquors.
63. For contravention of rules as to coasting trade.
64. For signing false account.
65. For failure to produce certificate.
66. For failure of Master of coasting vessel to deliver pass.
67. For breach of rules as to cargo-book.
68. For failure to keep cargo-book correctly, &c.
69. For breach of rules under section 134.
70. For breach in respect of lading, carrying coastwise, and unlading.
71. For refusal to produce documents.
72. For making false declaration, refusing to answer questions, &c.
73. For possession of smuggled goods.
74. For searching persons on insufficient grounds.
75. Customs-officers, if guilty of breach of duty, how punishable.
76. Customs-officers committing or conniving at frauds, how punishable.
77. For neglect of Police-officer to give notice.
78. Punishment for obstruction to Customs-officers.

165. Tackle, &c., included in confiscation of vessels.
Packages and contents included in confiscation of goods.
Also conveyances and animals used in removal.

CHAPTER XV.

PROCEDURE RELATING TO OFFENCES, APPEALS, &C.

166. Persons may be searched on reasonable suspicion.
167. Persons may, before search, require to be taken before Magistrate, &c.
168. Officers of Customs may stop vessels, carts, &c., and search for goods on reasonable suspicion.
169. Magistrate may issue search-warrant on application.
170. Persons reasonably suspected may be detained.
171. Persons detained to be taken to nearest Magistrate or Customs-collector.
172. Persons taken before Magistrate may be detained or admitted to bail.
173. Person escaping may be afterwards detained.
174. Persons in Her Majesty's Navy, when detained, to be secured on board until warrant procured.
175. Vessels, goods and persons may be seized or detained.
176. Vessels and goods seized how dealt with.
177. Procedure in respect of goods seized on suspicion.
178. When seizure is made, seizing officer to give reason in writing.
179. Adjudication of confiscations and penalties.
180. Local Government may confer like powers on other officers of Customs.
Proviso.
181. Option to pay fine in lieu of confiscation.
182. On confiscation of vessel or goods, property to vest in Her Majesty.
183. Levy of penalty for failure to bring-to when required under section 16.
184. Penalty under Act not to interfere with punishment under other law.
185. Offences not especially provided for how adjudicated.
186. Appeal from subordinate to Chief Customs-Authority.
187. Penalty adjudged by Magistrate, &c., may be remitted or commuted by Chief Customs-Authority.
188. Goods on which penalty incurred not to be removed till payment.
Goods of person liable to fine or penalty may be detained.
189. Enforcement of payment of penalty.
190. Periods of imprisonment, in default of payment of penalty or fine, to be fixed within certain limits.
191. Imprisonment to terminate upon recovery of fine.
192. Or of proportional part of fine.

CHAPTER XVI.

MISCELLANEOUS.

193. Rules to be notified.
194. Notifications made may be cancelled.
195. Remission of duty and compensation to owner in certain cases.
196. Appropriation of penalties, &c., and grant of rewards.
197. Saving of Calcutta Port Commissioners and Bombay Port Trust Acts.

SCHEDULE.

PART I.—ACTS REPEALED.
PART II.—FORMS.
A. Form of Bond for Import-duty.
B. Form of Bonded Warehouse-warrant.
C. Form of Bond for removal of Spirits from licensed Distillery.
D. Form of Coasting-pass.

A Bill to consolidate and amend the law relating to the levy of Sea Customs-duties.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title. Commencement.

1. This Act may be called "The Sea Customs Act, 1877:" And shall come into force on the passing thereof.

Repeal of enactments.

2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein, except as to any act done, offence committed or liability incurred.

All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.

All appointments and notifications made, and licenses issued, under Act No. VI of 1863, shall, as far as may be, be deemed to have been respectively made and issued under this Act.

Interpretation.

3. In this Act, unless there be something repugnant in the subject or context—

"Chief Customs-Authority."

(*a*) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters connected with Sea-customs in any place to which this Act applies:

"Chief Customs-Officer."

(*b*) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

"Customs-collector."

(*c*) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

"Customs-port."

(*d*) "Customs-port" denotes any Port in British India at which Sea Customs-duties are leviable, and any Foreign Port which has been declared under section 12 to be a Customs-port:

"Foreign Port."

(*e*) "Foreign Port" includes Aden and any port or place in India not situated in British India, and not declared under section 12 to be a Customs-port:

"Vessel."

(*f*) "Vessel" includes anything made for the conveyance by water of human beings or property:

"Coasting vessel."

(*g*) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not:

"Master."

(*h*) "Master" includes every person, except a Pilot, having command or charge of any vessel: and also a ship's agent, appointed in writing by the master to be responsible on his behalf when such appointment is approved by the Customs-collector:

"Warehouse."

(*i*) "Warehouse" denotes any place appointed or licensed under this Act for the keeping and securing of goods entered to be warehoused without payment of duty on the first entry thereof:

"Owner."

(*j*) "Owner" includes importer, exporter and consignee, and an agent of any of them duly appointed and authorized under this Act.

CHAPTER II.

APPOINTMENT OF OFFICERS OF CUSTOMS, &c.

Local Government to appoint necessary officers.

4. The Local Government of every place in which duties of Sea-customs are leviable, shall appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Suspension and dismissal of such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

Local Government may delegate its powers under section 4.

5. The Local Government may delegate to any officer of Customs all or any of the powers vested in it by section four.

Suspension and dismissal of subordinate officers.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

Collector of District to perform duties of Customs-collector, where there is no separate Customs-collector.

6. At any place at which there is no Customs-collector, the Collector of the District and the officers subordinate to him may perform all duties required by this Act to be performed by a Customs-collector and other officers of Customs.

Making and publishing of rules.

7. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act for regulating the practice and proceedings of, and the delegation of their duties by, officers of Customs.

Appeals how and by whom to be decided.

8. If any dispute arises between any officer of Customs and any Master of a vessel, or owner of goods, or other person, in respect to any matter (not specially provided for by any law for the time being in force) relating

to the importation, exportation or warehousing of any goods,

or to the proper rate of duty payable in respect thereof,

or to the levy of any duty or penalty thereon,

or to any seizure or forfeiture thereof,

the Chief Customs-Authority, or such officer of Customs as the said Authority from time to time appoints in this behalf, shall decide such dispute, subject to an appeal to the Local Government.

Deposit, pending appeal, of duty demanded.

9. Where the dispute relates to the duty leviable in respect of any goods, the owner of such goods, if dissatisfied with such decision, shall deposit in the hands of the Customs-collector at the Port of importation or exportation, respectively, the amount of duty demanded by the deciding officer, pending the settlement of the matter on appeal.

Upon payment of such deposit and compliance with the provisions of this Act relating to the entry or shipment of such goods, the Customs-

collector shall cause the goods to be delivered to such owner for importation or exportation, as the case may be.

Customs-officers exempted from service on any jury or inquest or as assessors.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

Power to appoint Ports, Wharves, Custom-houses, warehouses and boarding and landing-stations.

11. The Local Government may from time to time, by notification in the official Gazette,

(*a*) declare the places which alone shall be Ports for the shipment and landing of goods;

(*b*) declare the limits of such Ports;

(*c*) appoint proper places therein to be Wharves for the landing and shipping of goods, and for the landing or shipping of particular classes of goods;

(*d*) declare the limits of any such Wharf;

(*e*) alter the name of any such Port or Wharf.

Every such Port, except Aden, shall be a Customs-port within the meaning of this Act.

The Local Government may also from time to time in like manner declare

(*f*) places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-ports, and for no other purpose;

(*g*) what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

Power to declare that an Indian Port not in British India shall be regarded as a Customs-port for certain purposes.

12. The Governor General in Council may from time to time declare, by notification in the *Gazette of India*, that any Foreign Port shall, with such limitations and on such conditions (if any) as he thinks fit, be a Customs-port for the purposes of this Act, in so far as the same is capable of being applied to such Port.

Power to declare Warehousing Ports.

13. The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

Appointment of public Warehouses.

14. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public Warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

Power to license private warehouses.

15. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

Revocation of license.

Every license for a private warehouse so granted may, unless it be otherwise provided in the license, be revoked after one month's notice by the Chief Customs-Officer, and may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses.

Form of application for license.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Stations for Customs-officers to board and also land from ship.

16. The Chief Customs-Authority may from time to time appoint, in any Customs-port, stations or places at which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall be required to anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

Prohibitions and restrictions.

17. The importation into, or exportation from, British India of the goods enumerated in the following clauses, is prohibited:—

(*a*) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire:

(*b*) counterfeit coin:

(*c*) any indecent or obscene book, pamphlet, paper, drawing, painting, representation, figure or article:

(*d*) articles of foreign manufacture bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India.

Importation without license of arms and ammunition prohibited.

18. The importation into British India of arms or ammunition, except under a license from the Governor General in Council, or from some officer authorized in that behalf by the said Governor General in Council, or otherwise in accordance with any law for the time being in force, is prohibited.

Proviso.

Nothing in this section shall apply to rifles, guns, pistols, and sporting powder, *bonâ fide* imported by any person in reasonable quantities for his own private use.

Governor General may prohibit or restrict importation or exportation of goods.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the importation or exportation by sea or by land, or both by sea and by land, of any particular class of goods.

Importation and exportation.

20. It shall be lawful to import into, or to export from, any place declared under section 11 to be a Port for the shipment and landing of goods, any goods the importation or exportation of which is not prohibited or restricted by any law, or by any notification of the Governor General in Council, for the time being in force.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

Import-duties.

21. Customs-duties shall be levied on such goods imported by sea into any Customs-port from any Foreign Port, at such rates, and with such exemptions, as may be prescribed by any law for the time being in force.

Export-duties.

22. Customs-duties shall be levied on such goods exported by sea from any Customs-port to any Foreign Port, at such rates, and with such exemptions, as may be prescribed by any law for the time being in force.

No duties on goods carried from one Customs-port to another.

23. No Customs-duties shall be levied on goods carried by sea from any Customs-port to any other Customs-port:

Proviso.

Provided that nothing in this section shall apply

to opium, salt or spirits; or

to goods brought from any Foreign Port to any Customs-port, and there transhipped for, or thence carried to, any other Customs-port without payment of duty; or

to goods removed in bond.

Power to fix values of dutiable goods.

24. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, the tariff-value of any goods exported or imported by sea on which Customs-duties are by law imposed.

Power to exempt from Customs-duties.

25. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port or place therein, from the whole or any part of the Customs-duties leviable thereon under any law for the time being in force.

Power to authorize, in special cases, exemption from payment of duty.

The Chief Customs-Authority may, by special order in each case, exempt from the payment of duty, under stated circumstances of an exceptional nature, any goods on which Customs-duties are leviable by any law for the time being in force.

Baggage in actual use.

26. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 7, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

Re-imported articles of country-produce dutiable in certain cases.

27. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions, if any, to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Proviso.

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom or on whose account, they were exported, the goods may be admitted without payment of duty.

Goods imported, for which any drawback of excise has been received on exportation, shall be subjected to payment of duty, unless the Chief Customs-Authority in any particular case otherwise directs by special order.

Goods derelict and wreck dutiable in certain cases.

28. All goods derelict, jetsam, flotsam and wreck, brought or coming into any Customs-port, shall at all times be subject to the same duties, if any, to which goods of the like kind are subject on importation at such Port, unless it be shown to the satisfaction of the Customs-collector, that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

Duty on opium re-exported by sea.

29. Opium imported by sea into any Customs-port may, if the Local Government think fit, but not otherwise, be re-exported by sea from the same Port on payment of a duty equal in amount to the fee to which it would have been liable if it had been transhipped at such Port.

Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported duty-free on certain conditions.

30. Provisions and other ship's stores warehoused at the time of importation may be exported without payment of duty for use on board of any vessel proceeding directly to a Foreign Port, whether such Port be or be not the Port of ultimate destination.

Articles of Indian produce or manufacture, including rum, required for use on board of any vessel proceeding to any Foreign Port, may also be exported free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no such rum shall be so shipped on any vessel not going to a Foreign Port, or going on a voyage of less than thirty days' probable duration.

Transhipment.

Power to permit transhipment without payment of duty.

31. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other Customs-ports as the Governor General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Chief Customs-Officer may, on application of the owner of any goods imported into such Port, grant leave to tranship the same without payment of duty, if any be leviable, at the Port of transhipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may from time to time be in force, the Customs-collector may, on

application of such owner, grant leave for transhipment without payment of duty, if any be leviable, at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the owner shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs:

Proviso.

Provided that such goods have been specially and distinctly manifested or declared at the time of import as for transhipment to some other Customs or Foreign Port.

Rules regulating exercise of power, and transhipment.

32. The power conferred by section 31 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

Entry and warehousing, on arrival, of goods transhipped under section 31, clause 2.

33. All goods transhipped under the second clause of section 31 for removal to a Customs-port shall thereupon be treated in all respects as warehoused goods, and shall on their arrival at such Port be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry and warehousing of such last-mentioned goods:

Proviso.

Provided that, if on the arrival of the said goods at such Port, the owner desires forthwith to export the same by sea to some Foreign Port, or to pay duty thereon for home-consumption, without actually warehousing them, the Customs-collector at such Port may, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home-consumption, upon payment of the duty thereon, in like manner as if such goods had been actually warehoused. All goods so exported, or on which duty has been so paid, shall be deemed to have been duly cleared from the warehouse.

Transhipment of stores from one vessel to another of same owner without payment of duty.

34. If two or more vessels belonging wholly or in greater part to the same owner be at any Customs-port at the same time, any provisions and other ship's stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

Officer of Customs to superintend transhipment.

35. An officer of Customs shall, in every case, be deputed to superintend the removal of transhipped goods from vessel to vessel.

Levy of transhipment-fee.

36. A transhipment-fee on each bale or package of any goods or class of goods transhipped under this Act, may be levied at such rates and under such rules as the Local Government, with the previous sanction of the Governor General in Council, may from time to time make by notification in the official Gazette.

Power to prohibit transhipment.

37. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit the transhipment at any specified Port, or at all Ports, of any specified class of goods, or prescribe any special mode of transhipping any specified class of goods.

Miscellaneous Provisions.

Owner, &c., to declare real value of goods in bill of entry or clearance, and, if necessary, to produce invoice, &c.

38. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, state their real value to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such value at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value of any such goods can be ascertained, to produce the same, and to furnish any information relating to the value of such goods which it is in his power to furnish. And thereupon such person shall produce any such document or furnish any such information so required by such officer:

Provided that, if the owner makes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse, pending production of such information.

No re-valuation of goods assessed for duty on the declared value thereof shall be allowed after such goods have been removed from the Custom-house.

For the purposes of this section the real value shall be deemed to be—

(*a*) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation respectively, without any abatement or deduction whatever, except of so much as the duties payable on the importation thereof amount to: or,

(*b*) where such price is not ascertainable, the estimated cost at which goods of the like kind and quality could be laid down at such place.

Nothing in this section applies to opium, salt or spirits.

Under-valued goods how dealt with.

39. If, upon the examination of any goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, it appears to an officer of Customs that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill of entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the

value thereof as estimated by him; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall then cause them to be sold by public auction after due notice in the official Gazette, or some mercantile newspaper circulating in the place.

If the proceeds arising from such sale shall exceed the sum paid to the owner, together with the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties, or on such other terms as he may determine.

Duties on goods retained under section 39 for use of Government.

40. When goods are retained under section 39 for the use of Government, the duties payable thereon shall in no case be levied from the owner.

Claims to abatement of duty on account of damage how to be treated.

41. No claim for any abatement or refund of duty on account of damage alleged to have been sustained before delivery of the bill of entry, shall be allowed in respect of any goods imported into any Customs-port, unless such claim be made in writing, and the damaged condition of such goods be ascertained and certified, on the first examination thereof, by a Custom-house Appraiser, or by such other person as the Customs-collector appoints for the purpose.

Disposal of damaged goods and levy of duty thereon.

42. Goods, the damaged condition of which is ascertained and certified to the satisfaction of the officer in charge of the Custom-house, may, after notice in the official Gazette, or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints.

The duty on such goods shall be adjusted on the gross amount realized by their *bonâ fide* sale, as proved by the original account-sales, without any abatement or deduction, except of so much as represents the duties payable on the importation thereof.

On goods the value of which has been fixed by law for the purpose of levying duties thereon, no abatement of duties shall be allowed, unless they have deteriorated to the extent of one-fifth of their value.

No abatement of duty on account of damage shall be allowed on wines, spirits or beer, or on any other articles on which duties are levied on quantity and not on value.

Date of importation how determined.

43. If, upon the first levying, repealing, enhancement or reduction of any duty,

or upon any change of any valuation for duty,

or upon the first permitting, prohibiting or restricting of any importation,

it is necessary to determine the exact date on which an importation of goods had effect,

such date shall be that on which the goods were actually entered for home-consumption at the Custom-house.

For the purposes of this section goods shall be deemed to be entered when the bill of entry thereof is delivered to the Customs-collector.

Date of exportation how determined.

44. If, in like manner, it is necessary to determine the exact date on which an exportation of goods had effect, such date shall be that on which the goods were actually entered outwards at the Custom-house.

Contracts for sale of goods, duty on which is raised or lowered before performance.

45. When a contract is entered into for the sale of any dutiable goods at a fixed price, including the duty leviable in British India at the date of the contract, and subsequently thereto, and before the contract is fully performed, the duty on such goods is raised or lowered, and levied accordingly, the amount to be paid to, or received by, the parties to the contract shall be increased or diminished, as the case may be, by the amount by which such duty is raised or lowered.

Illustrations.

(*a*). A, a merchant in Calcutta, contracts with B, a merchant in Liverpool, to sell him 100 maunds of indigo at Rs. 200 per maund, including the export-duty at the rate of 3 rupees per maund. Before the contract is fully performed, the duty on indigo is reduced to 1 rupee per maund. B is entitled to deduct from the price agreed on Rs. 200, being Rs. 2 per maund.

(*b*). A, a wine merchant in Madras, contracts with B, a resident there, to procure and deliver to him within one year a thousand gallons of champagne at Rs. 25 per gallon, duty paid. Subsequently, and before the contract is performed, the duty is raised from Rs. 1-8 to Rs. 2-8 per gallon. A is entitled to be paid at Rs. 26 per gallon instead of Rs. 25.

(*c*). A, a wine merchant in Bombay, contracts with B, a merchant in Bordeaux, for a thousand gallons of claret at Rs. 5 per gallon, including the import-duty of 1 rupee per gallon. Subsequently, and before the contract is fully performed, the duty is raised to Rs. 2 per gallon and levied at that rate. B is entitled to be paid at the rate of Rs. 6 per gallon.

Duty leviable on sea-borne goods, duty on which has been altered during transit.

46. When during the transit by sea to British India of any dutiable goods, the duty on such goods is raised, the duty leviable on such goods on arrival in British India shall be the duty which was in force in respect of such goods when such transit commenced, and when the duty on such goods is reduced, the duty leviable thereon shall be such reduced duty. Transit shall be deemed to have commenced on the grant of port-clearance.

Payment of duties short-levied or erroneously refunded.

47. When Customs-duties or charges have been short-levied through inadvertence, error or misconstruction on the part of the officers of Customs,

or when duty, after having been levied, has been erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

No refund of charges erroneously levied or paid, unless application made within three months.

48. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid under an erroneous construction of law or from other error, shall be returned, unless such claim is made within three months from the date of such payment.

Dutiable goods may be passed on security for duty.

49. No dutiable goods shall be passed for home-consumption unless the owner previously either pays the customs-duties leviable thereon, or furnishes security, to the satisfaction of the Customs-collector, for the payment of the same.

CHAPTER VI.

DRAWBACK.

Amount of drawback allowable on re-export.

50. Upon the re-export by sea to any Foreign Port, of any goods, except salt or opium, capable of being easily identified, imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, seven-eighths of such duty shall, except as otherwise provided in this chapter, be repaid as drawback:

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

Drawback to be allowed on goods exported to Customs-port and thence to Foreign Port.

Drawback shall be allowed upon goods which, after having been charged with duty at one Customs-port and thence exported to another, are re-exported by sea to a Foreign Port:

Proviso.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date of first importation into British India.

Drawback on exportation of spirit.

51. A drawback of the whole of the duties paid under Act No. XXIII of 1860 (*to amend Act XXI of 1856, to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal*), section one, on spirit manufactured at distilleries worked according to the English method and exported by sea in manner prescribed by Act No. XXI of 1856 (*to consolidate and amend the law relating to the Abkárí Revenue in the Presidency of Fort William in Bengal*) to any Foreign Port shall be allowed at the Port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under the said Act No. XXIII of 1860, and that the spirit, when brought to the Custom-house, be accompanied by the pass in which such payment is certified.

Drawback of duties on wine and spirits allowed for officers of Navy.

52. A drawback of the whole of the Customs-duties shall be allowed on wine and spirits intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirits have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirits on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	Gals.
For every Admiral ...	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate ...	630
Captain of 3rd, 4th and 5th rate	420
Captain of an inferior rate ...	210
Lieutenant or other Commanding Officer, and for every Marine-officer, Master, Purser or Surgeon	105

Persons entering such wine or spirits for drawback to declare name and rank of officer claiming same.

53. Every person clearing and claiming drawback for wine or spirits, as provided in section 52, shall state in the entry the name of the officer for whose use such wine or spirits is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirits shall be delivered into the charge of the officers of Customs deputed on this behalf at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirits into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

Transfer of wine or spirits from one Naval officer to another, &c.

54. The Customs-collector may permit the transfer of any such wine or spirits from one Naval officer to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity;

or may permit the transhipment of any such wine or spirits from one vessel to another for the use of the same Naval officer;

or the re-landing and warehousing of any such wine or spirits for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirits, and allow the same to be cleared for home-consumption.

Provisions and stores for Her Majesty's Navy exempt from duty.

55. Provisions and other ship's stores for the use of Her Majesty's Navy may, in like manner, be transferred, transhipped or relanded and warehoused, free of duty;

and where duties have been paid on such provisions and stores, drawback of such duties, whether

of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

Privilege extends to Indian Marine and Marine-survey.

56. Sections 52, 53 and 54 apply to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and section 55 applies to provisions and stores for the use of such Marine or Survey.

Governor General in Council may declare what goods are identifiable, and may prohibit drawback in case of specified Foreign Port.

57. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

(*a*) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified;

(*b*) prohibit repayment as drawback upon the re-exportation of goods to any specified Foreign Port.

No drawback to be allowed in certain cases.

58. No drawback shall be allowed—

(*a*) upon goods not included in the export-manifest, or

(*b*) upon goods exported from one Customs-port to another, or

(*c*) where the goods to be exported are of less value than the amount of drawback claimed, or

(*d*) where the claim is for drawback amounting to less then ten rupees, and the Customs-collector thinks fit to reject it.

Time to claim and demand payment of drawback.

59. No drawback shall be allowed upon any goods re-exported from any Customs-port unless the claim to receive such drawback be made and established at the time of re-export, nor unless payment be demanded within six months from the date of entry for shipment.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea.

Declaration to be made by parties claiming drawback.

60. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.

61. The Local Government may, by notification in the official Gazette, fix a place in any river or Port, beyond which no vessel, whether laden or in ballast, arriving from any Foreign Port, shall pass until the Master thereof has delivered to the Pilot, officer of Customs or other person duly authorized to receive the same, a manifest as described in section 63.

Delivery of manifest when vessel anchors below reporting station.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving from any Foreign Port remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver such manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

62. If any vessel, coming from any Foreign Port, arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after anchoring, deliver a manifest to the Pilot, officer of Customs, or other person authorized to receive the same.

Description of manifest.

63. Every manifest shall be signed by the Master, and shall contain a true specification of all goods imported in such vessel, comprising such particulars, and made out in such form, as the Chief Customs-Authority may from time to time direct.

Amendment of errors in manifest.

The Customs-collector may permit the Master to amend any obvious error in the manifest, or to supply any omission resulting from accident or inadvertence, by furnishing an amended or supplementary manifest.

But the receiving of such amended or supplementary document shall be discretionary with such Customs-collector; and, if he decide to receive any such amended or supplementary manifest, he may levy thereon such fee as the Chief Customs-Authority from time to time directs.

Agent may deliver manifest.

64. Nothing contained in section 61, 62 or 63 shall prevent the delivery of the manifest, previous to the arrival of the vessel, by an agent duly appointed and approved, as defined in section 3, clause (*h*), of this Act.

Duty of person receiving manifest.

65. The Pilot, officer or other person so receiving the manifest shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

Bulk not to be broken until manifest, &c., delivered, and ship entered at Custom-house.

66. No vessel arriving in any Customs-port from any Foreign Port, shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry inwards, has been presented to the Customs-collector, and an order has been given thereon by such officer for the discharge of the cargo.

The Customs-collector may refuse to give such order, until any port-clearance, cockett or other paper, which he knows or has reason to believe had been granted at the place from which the vessel is stated to have come, shall likewise have been delivered to him.

Nothing in this section shall prevent a Customs-collector from granting, prior to receipt of the original manifest, and prior to the entry of the vessel at the Custom-house, a special pass, permitting bulk to be broken. The granting of such pass shall be subject to such rules as may from time to time be prescribed by the Chief Customs-Authority.

Master, if required, to deliver bill of lading, &c., to Customs-collector.

67. The Master of every vessel arriving from any Foreign Port shall, at the time of applying for entry inwards at any Customs-port, deliver to the Customs-collector, if required so to do, the bill of lading or a copy thereof for every part of the cargo laden on board, and shall answer all such questions relating to the vessel, cargo, crew, and voyage as are put to him by such officer.

No vessel to depart without port-clearance

68. No vessel, whether laden, partially laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel; and every Master of a vessel so applying for port-clearance shall answer to the proper officer of Customs such questions touching her departure and destination as are demanded of him.

No Pilot to take charge of any vessel proceeding to sea without production of port-clearance.

69. No Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

Master on applying for port-clearance to deliver manifest and certificates.

70. The Master of every vessel intending to leave any Customs-port shall, at the time of applying for port-clearance, deliver to the Customs-collector a manifest in duplicate according to such form as may from time to time be prescribed by the Chief Customs-Authority, containing a true specification of all goods to be exported in the vessel and signed by the Master;

and shall also so deliver such certificates as the Customs-collector acting under the general instructions of such Chief Customs-Authority, requires.

The Customs-collector when satisfied with the said certificates, and as to the correctness of the manifest, shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

Nothing in this section shall prevent the Customs-collector from granting (subject to such rules as the Chief Customs-Authority may from time to time prescribe) a port-clearance to the Master when the ship's agent furnishes sufficient security for duly delivering, within three days from the date of grant, the manifest and certificates aforesaid.

Port-clearance may be refused unless certain conditions are fulfilled.

71. The Customs-collector may refuse port-clearance to any vessel until

(*a*) the required manifest and certificates are produced;

(*b*) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(*c*) a bond and security for the clearance of the import manifest within a reasonable period have been given by a duly appointed and accepted agent for the Master, the amount of such security and the length of such period being fixed in each case by such Customs-collector.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT, &c.

Power to depute officer of Customs to board ships.

72. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel arriving at such Port.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector shall otherwise order:

Proviso.

Provided that the Customs-collector may, on such conditions as he sees fit to impose, permit the discharge of cargo without the presence of an officer of Customs.

Servant to be received with officer.

73. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

Accommodation of officer and servant.

Officers of Customs to have free access to every part of ship, and may seal and secure goods.

74. Every officer of Customs so deputed shall have free access to every part thereof, and may fasten down any hatchway or entrance to the hold, and mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

Customs-collector may authorize search and opening of locks.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any place, box or closed receptacle in such vessel be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

Period allowed for discharge and shipment of cargo.

75. A period of twenty working days, or such further period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of every vessel not exceeding six hundred tons.

One additional day shall in like manner be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

Consequence of exceeding same.

If the period occupied in the discharge and shipment of cargo be in excess of twenty working days, together with the additional period (if any) allowed under the second clause of this section, the vessel shall be charged with the expense of the officer of Customs at a rate not

exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

Allowance for period during which vessel is laid up.

In calculating any period allowed, or any charge made, under this section, due deduction shall be made for any period during which a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master.

Goods not to be landed, shipped, or water-borne on Sundays, holidays, &c., without permission, nor except within fixed hours, &c.

76. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall be discharged from any vessel arriving at any Customs-port, or be shipped or water-borne for exportation or for carriage coastwise—

(a) on any Sunday or on any holiday or day on which the discharge of cargo is prohibited by the Chief Customs-Authority;

(b) on any day, except between such hours as such Authority from time to time appoints by notification in the official Gazette;

(c) without the presence or authority of an officer of Customs:

nor, in the case of goods so shipped or water-borne,

(d) from any place in any such Port except a wharf duly appointed for such purpose;

(e) before due entry outwards of the exporting vessel and of the goods;

(f) before such goods shall have been duly cleared for shipment.

Nothing in this section shall prevent the Chief Customs-Authority from giving, by notification in the official Gazette, general permission for goods to be so shipped or water-borne in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

Boat-note.

77. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or passed for importation, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time direct.

The Local Government may from time to time suspend the operation of this section in any Customs-port or part thereof, and may cancel such suspension.

Goods water-borne to be forthwith landed or shipped.

78. All goods water-borne for the purpose of being landed and warehoused, or passed for importation, or of being shipped for exportation, shall be so landed or shipped without any unnecessary delay.

Goods not to be landed elsewhere than at appointed wharf or place.

79. No goods discharged from any vessel under the authority of an officer of Customs shall be landed, except at a wharf or other place appointed for the landing of such goods.

No such goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be subsequently transhipped into any other boat without the permission of an officer of Customs.

Power to prohibit plying of unlicensed cargo-boats.

80. The Local Government may declare with regard to any Customs-port, by notification in the official Gazette, that after a stated date no boat not duly licensed and registered will be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port.

Issue of licenses.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may issue licenses for, and make registration of, cargo-boats, under such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the official Gazette.

Customs-collector may require goods to be weighed or measured on board before landing.

81. The Customs-collector, whenever he sees fit, may require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

Customs-officer may open package and examine goods shipped.

82. Any officer of Customs may open any package, and fully examine any goods brought by sea, or shipped or brought for shipment at any Customs-port.

Customs-collector may take samples of goods.

83. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take samples of such goods, for examination or for ascertaining the value thereof, on which duties are payable, or for any other necessary purpose.

Every such sample shall, if the owner so desire, and if it be possible, be restored to him; otherwise it shall be disposed of and accounted for to him as the Customs-collector directs.

Owner to pay expense incidental to compliance with Custom-house rules.

84. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit,

shall be performed by or at the expense of the owner of such goods.

Fee for landing baggage.

When any goods, baggage or parcels are made over to an officer of Customs for the purpose of being landed, a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

No compensation for loss or injury except on proof of neglect or wilful act.

85. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or injury occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or injury was occasioned by the neglect or wilful act of an officer of Customs.

Rates of wharfage-fees.

86. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf or other authorized landing place, or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

Duplicates may be granted and amendments made on payment of fee.

87. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, if he is satisfied that no fraud has been committed or is intended.

Such officer may also authorize any amendment to be made in any document, after it has been entered and recorded in the Custom-house, upon payment of a like fee for every document so amended.

Owner to deliver duplicate of bill of entry or shipping-bill, if required.

88. Upon the entry or clearance of any goods for importation or exportation, the owner shall, if the Customs-collector so requires, deliver to such officer a duplicate of the bill of entry or shipping-bill thereof.

Agents must be duly authorized.

89. No person shall act in any Custom-house as an agent for the transaction of any business relating to the entrance or clearance of any vessel, goods or baggage, unless authorized so to do by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient securities, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour, suspend or withdraw such authorization, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Agent to produce authority if required.

90. When any person makes application to any officer of Customs for permission to transact any business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk or servant, or known agent, of any person, or of any mercantile firm, may transact business at the Custom-house on account of such person or firm, if such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact his or their business, and deposits with such officer an authority in writing duly signed, authorising such clerk, servant or agent to receive all drawbacks, refunds and other moneys or transact other business on behalf of such person or firm.

CHAPTER IX.

IMPORTATION OR DISCHARGE.

Discharge of cargo may commence on receipt of due permission.

91. Whenever an order or a special pass, permitting any vessel which has arrived in any Customs-port from any Foreign Port to break bulk, has been duly issued under section 66, the discharge of the cargo of such vessel may be proceeded with.

Portion of import-cargo intended for another Port, ship's stores, &c., may be kept on board free of duty.

92. Any portion of an import-cargo intended for another Port, or any ship's stores intended for consumption in Port or on the home-ward voyage, may be declared by the Master of any vessel as not to be landed, and may thereupon, with the special sanction of the Customs-collector, be retained on board, and such cargo or ship's stores so retained shall not be subject to the payment of duty:

Provided that all such cargo and ship's stores, excepting any ship's stores which may be duly transferred to another ship under section 34, 54 or 55, shall be entered in the export-manifest of the vessel as cargo or ship's stores not landed, and on which no duty has been paid.

The Customs-collector, or any officer deputed by him under section 72, may seal up, or otherwise secure, if he see reason for so doing, any portion of such cargo or ship's stores during the vessel's stay in Port.

Goods not to leave ship unless entered in manifest.

93. No goods shall be allowed to leave any vessel, unless they be duly entered in the original manifest of such vessel, or in an amended or supplementary manifest duly received under section 63.

Procedure in respect of goods not landed within time allowed.

94. If the owner of any goods (except such as have been declared by the Master as not to be landed), does not land such goods within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same, as the Local Government from time to time appoints by notification in the official Gazette, or within such longer period as the bill of lading of such vessel specifies; or

Effect of not discharging cargo in any less period specified in bill of lading.

if any period less than the number of working days so appointed is specified in the bill of lading of such vessel for the discharge of her cargo or any part thereof, and if the owner of such cargo, or part

thereof, does not land the same within such specified period; or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so appointed or specified, as the case may be,—

the Master of such vessel, or a duly authorized officer of Customs, on his application, may then carry such goods to the Custom-house.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, he shall hold such goods until he receives notice in writing that the said charges are paid.

Goods may be landed at any time after arrival, with consent.

95. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

Notice regarding unclaimed packages.

96. If any package or parcel carried to the Custom-house under section 95 remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 94, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in the said section.

Procedure in case of non-payment of duties within four months after entry of vessel.

97. If the duties chargeable upon any goods carried to the Custom-house under section 94 or 95, together with the freight, primage, charges of landing and removal, rent and other charges to which such goods are liable, are not paid within four months from the date of entry of the vessel;

or if such goods are not duly warehoused within such period;

such goods may, after due notice in the official Gazette, be sold by public auction, and the proceeds thereof shall then be applied—first, to the payment of freight, primage and general average; next, to the payment of duties; and then, to the payment of other charges.

The overplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shown why such application was not so made.

If any such goods be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner.

Nothing in this section shall authorize the passing for home-consumption of any dutiable goods without payment of duties of Customs thereon.

Immediate discharge permitted in certain cases.

98. Nothing in sections 93 to 97 inclusive shall prevent the Customs-collector in any Customs-port to which the Local Government, by notification in the official Gazette, declares this section to be applicable, from permitting the Master of any vessel immediately on receipt, under section 66, of an order or special pass, to discharge the cargo of such vessel or any portion thereof—

(*a*) at the Custom-house or any specified landing-place or wharf;

(*b*) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other duly constituted and responsible public body or company;

(*c*) into the custody of responsible and authorized agents of the ship, if willing to receive the same, for the purpose of landing the same forthwith at the Custom-house or any such landing-place or wharf.

The Customs-collector shall take charge of all goods or cargo so landed, and otherwise proceed in relation thereto as provided in the said sections.

Any such ship's agent so receiving any goods or cargo shall be responsible to pay all claims for damage or short delivery which may be established by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like claimed by any agent or consignee previously constituted by the owner.

Goods not cleared within two months from date of landing to be sold.

99. If any goods be not cleared for home-consumption or for warehouse within two months from the date of landing thereof, or within such further period as the Customs-collector directs, such goods may, after due notice in the official Gazette, be sold by public auction, and the proceeds thereof shall be applied to the payment of duties and other charges to which the same were liable.

Disposal of overplus.

The overplus, if any, shall be paid to the owner of the goods on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shown why such application was not so made:

Proviso.

Provided also that, where such goods are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India), and in such manner, as the Local Government may from time to time direct.

Entry for home-consumption.

100. The owner of any dutiable goods intended to be delivered for home-consumption on the landing thereof from the importing ship, shall make entry of such goods by delivering to the Customs-collector a bill of entry thereof in such form and containing such particulars as may from time to time be directed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods and packages in the manifest of the ship.

The delivery of such bill shall be deemed to have taken place on the date of the first presentation of such bill to an officer of customs duly authorized to receive the same.

The passing of such bill by an officer of customs duly authorized in that behalf shall be sufficient authority for the removal of the goods by the owner.

CHAPTER X.

WAREHOUSING.

Deposit of goods in warehouse without payment of duty.

101. Any person who has imported any dutiable goods into any warehousing port may deposit such goods, without payment of duty on the first entry thereof, in any warehouse appointed or licensed under this Act.

Warehouse-keeper.

102. Every public warehouse appointed under section 14 shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

Responsibility of keeper.

The warehouse-keeper shall, to the extent provided in sections 105 and 117 and not otherwise, be responsible for the charge of all goods deposited in his warehouse, and for their due reception therein and delivery therefrom.

Chief Customs-Authority to decide where any goods may be deposited in public warehouse, and on what terms.

103. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, including rates of rent, any goods and what sort of goods may be deposited.

Table of rates of rent.

A table of the rates of rent so fixed for every public warehouse shall be placed in a conspicuous part thereof.

Form of application for admission of goods into warehouse.

104. Every application for the admission of goods into any warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

No goods to be warehoused unless assessed for Customs-duty.

105. No goods shall be warehoused unless they have been assessed for Customs-duty in like manner as goods intended to be passed for home-consumption.

Saving of re-assessment of warehoused goods on clearance for home-consumption.

Nothing in this section shall

(*a*) preclude the temporary deposit of goods in a public warehouse under section 38; or

(*b*) interfere with the re-assessment for duty of warehoused goods on their clearance for home-consumption, should an alteration of any duty or of any valuation for duty render such re-assessment requisite with reference to the provisions of section 43.

Bond for duty on goods sought to be warehoused. Form of bond.

106. When an application has been made for the warehousing of any goods, and when such goods have been assessed for duty as directed in section 105, the owner shall execute a bond for the amount of such duty in the Form marked A hereto annexed, or when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority.

Every such bond shall relate to the duties chargeable on the cargo or portion of the cargo of one vessel only.

Terms of bond to be executed.

107. Every bond shall be for twice the amount of duty assessed on the goods to which it relates, and shall stipulate for the payment, on demand, of any sum due on account of any such goods, together with interest on such sum from the date of demand, at such rate, not exceeding six per cent. per annum, as is fixed by the Chief Customs-Authority.

Every person executing any such bond shall be bound thereby for the payment of all duties, interest and charges claimable on account of the goods, and of penalties incurred for violation of the provisions of this Act in respect to the same.

Every such bond shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding their subsequent removal to another warehouse or warehousing port.

Period for which goods may remain warehoused under bond.

108. When any such bond has been executed, in respect of any goods, such goods shall be allowed to be warehoused for a period not exceeding three years, without being liable to import-duty:

When bond for duty on goods in private warehouse may be sued on.

Provided that if the license for any private warehouse be withdrawn, every bond executed for duty chargeable on goods deposited in such warehouse shall become due, and may be put in suit for the levy of such duties and other demands of customs, after seven days have passed from the date on which the Customs-collector has given notice of such withdrawal, unless the owner of the goods has in the interval obtained permission for their removal to another warehouse.

Procedure in respect of goods to be warehoused.

109. When the provisions of sections 104 to 107 (inclusive) have been complied with in respect to any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

On receipt of the goods into the warehouse, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector. If the pass be found to be correct, the warehouse-keeper shall certify to that effect thereon, and the warehousing of such goods shall be deemed to have been completed.

If the quantity or value of any goods has been erroneously stated on importation, the error may be rectified at any time before the warehousing of the goods is completed.

Packages, &c., to be marked and numbered before admission into warehouse.

110. No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in the pass for its admission.

Goods how warehoused.

111. All goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported, except as provided in section 116.

112. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Warrant to be given every time goods are warehoused.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

Form of warrant.

Nothing in this section shall, if the Local Government so direct, apply to salt.

113. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

Access of Customs-officer to private warehouse.

114. The Customs-collector may at any time by order in writing direct any goods or packages lodged in any warehouse to be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

Power to cause packages lodged in warehouse to be opened and examined.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods are opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

115. Any owner of goods lodged in a warehouse under this Act, shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

Access of owners to warehoused goods.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall be paid by such owner to the Customs-collector, and may be required by the Customs-collector to be paid in advance.

116. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing,—

Goods in warehouse may be sorted, repacked, &c., by owner, &c.

(*a*) sort, separate, pack and repack any goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(*b*) fill up any casks of wine, spirits or beer from any casks of the same secured in the same warehouse;

(*c*) mix any wines of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine so mixed be of the same brand;

(*d*) bottle off wine or spirits from any casks;

(*e*) take such samples of goods as may be allowed by the Customs-collector with or without entry, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity;

and after such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

117. If any goods warehoused, or entered to be warehoused, or delivered from a warehouse, are lost or destroyed by unavoidable accident or delay either on board of any vessel, or in landing, or during receipt into the warehouse, or in the warehouse, the Chief Customs-Authority may remit the duties due thereon, or return them if paid:

Power to remit duties on warehoused goods lost or destroyed;

Provided that, if any goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

If goods lodged in a warehouse receive damage through unavoidable accident, they shall be re-assessed for duty according to their actual value, and a new bond for the same shall be executed for the unexpired term of warehousing.

and if goods are damaged, duty to be levied on actual value.

118. The import-duty on all goods warehoused or to be warehoused shall, subject to section 105, clause 3, be assessed on the quantity or value thereof, as the case may be, registered at the time of importation, without any deduction whatever:

Import-duty to be on quantity or value registered at time of importation.

Provided that, if it appear at the time of clearing any wines, spirits, beer or salt from any warehouse that a deficiency not otherwise accounted for exists, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, to an extent not exceeding the rates specified below, or in such table as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

Proviso as to wines, spirits, beer or salt

Rates of ullage or wastage in respect to wines, spirits and beer in cask

For any time not exceeding	6 months	2½ per cent.
Exceeding 6 months and not exceeding	12 "	5 "
Exceeding 12 months and not exceeding	18 "	7½ "
Exceeding 18 months and not exceeding	2 years	10 "
Exceeding 2 years and not exceeding	3 "	12

When salt is warehoused in a Government gola or store-house under charge of a Government officer, duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the duties on salt warehoused in a private gola or store-house shall be prescribed from time to time by the Local Government and notified in the official Gazette.

119. When any wines, spirits, beer or salt lodged in a private warehouse are found to be deficient at the time of the delivery therefrom, and if

Allowance for ullage or wastage in case of wines, &c., lodged in private warehouse.

such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect to any such article and for the purpose of exemption from the penalty to which the licensee of such warehouse would otherwise be liable under section 164, No. 50, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 118.

Public warehouse-keeper or licensee of private warehouse answerable for weight or gauge.

120. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be answerable for the weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 118 and 119.

Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.

No owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or injury occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or injury was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

Power to remove goods from one warehouse to another in same Port.

121. Any owner of goods warehoused under this Act, may, with the permission of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any person desires so to remove any goods, he shall make application in such form as the Chief Customs-Authority from time to time prescribes.

Bonded goods may be removed from one port to another.

122. Goods warehoused at any warehousing Port may from time to time be removed by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

Procedure.

When any owner desires so to remove any goods, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other information, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

Officers at Port of removal to transmit account of goods to officers at Port of destination.

123. When permission is granted for the removal of any goods from one warehousing Port to another under section 122, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination; and the owner requiring the removal shall enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Owner to execute bond for due arrival, &c.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the residence or convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the entering of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

Remover may enter into a general bond.

124. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal from time to time of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

125. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

Removal of goods to be noted on the bond, with particulars.

126. When any warehoused goods are removed from any warehouse, the Customs-collector shall cause such removal to be noted on the back of the bond.

Every note so made shall specify the quantity and description of goods removed, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the export-pass under which they have been taken away if removed for exportation by sea, or of the import-pass or order if removed for home-consumption, and the amount of duty paid (if any).

Goods not to be removed from warehouse, except after application to Customs-collector.

127. No goods shall be removed from any warehouse, except after application to the Customs-collector for permission to pass the goods

(*a*) for exportation by sea to some Foreign Port; or

(*b*) for home-consumption, in like manner as is prescribed by section 98 for goods entered for home-consumption on the landing thereof; or

(c) for removal to another warehouse, as provided in sections 121 to 124 inclusive;

and after grant of such permission.

Form of application for removal of goods.

128. Application to remove goods from any warehouse shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Twenty-four hours' notice to be given.

Such application shall ordinarily be made to the Customs-collector twenty-four hours before it is intended, so to remove such goods.

On goods being removed improperly or otherwise than for export, &c., full duty to be paid.

129. If any goods lodged in a warehouse are removed from the warehouse otherwise than for removal to another warehouse, as provided in sections 121 to 124, inclusive, or for exportation by sea to some Foreign Port;

or if any goods have not been cleared from the warehouse and so exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse,

the Customs-collector shall thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty which is chargeable on account of such goods, together with all charges or penalties due on account of them.

But if any goods so warehoused are, before the expiration of the time last-mentioned, removed or taken from the warehouse for removal to another warehouse, as provided in sections 121 to 124, inclusive, or for exportation by sea to some Foreign Port, no duty shall be then so demanded.

Procedure on failure to pay duty.

130. If any owner fails to pay on demand any duty or penalty that falls due on account of goods warehoused under this Act, the Customs-collector may forthwith either proceed upon the bond executed by such owner, or cause such portion as to him seems fit of the warehoused goods on account of which the duty or penalty is due, to be detained in satisfaction thereof;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained shall be liable to be sold by public auction in satisfaction of the demand, after due notice in the official Gazette.

The proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid over to the owner of the goods: Provided that application for the same be made within one year from the sale, or that good reason be shown why such application was not so made.

No transfer or assignment of goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any Customs-duties or penalty due thereon.

Expenses of carriage, packing, &c., to be borne by owners.

131. The expenses of carriage, packing and stowage of goods on their reception into or removal from a warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in like manner as Customs-duties.

Payment of rent and warehouse-dues.

132. If goods be lodged in a public warehouse, the owner shall further pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, the rent and warehouse-dues.

In case of failure, goods may be sold, &c.

If any such bill for rent or warehouse-dues be not discharged on demand, the Customs-collector may forthwith proceed to recover the amount in the manner provided in section 130, in the case of failure to pay duty.

A register of bonds to be kept.

133. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars specified in section 126.

When bonds are to be cancelled and returned to obligee.

When the register shows that the entire quantity of the goods covered by any bond has been withdrawn from a warehouse, or otherwise duly accounted for, and when all charges and penalties which have been incurred on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Duty on warehoused goods to be settled within three years.

134. In no case shall the settlement of duty on warehoused goods be delayed beyond three years from the date of the first warehousing of the goods.

Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

135. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XI.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

Permission for entry outwards to be obtained before export-cargo is shipped.

136. No vessel shall be entitled to entry outwards, or to take on board any part of her export-cargo, until a written application has been duly made to the Customs-collector by the Master of such vessel, nor until an order has been given thereon by such officer for such entry or shipment of cargo.

Every application made under this section shall specify the name, tonnage, and nation of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

Exporter to deliver shipping-bill before shipping any goods.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the official Gazette, no goods, except

passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until the owner has filled in and delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in such form as may from time to time be prescribed by the Chief Customs-Authority.

On entry outwards, bond to be given for shipping and landing.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

Additional charge on goods passed for shipment after port-clearance has been granted.

139. When goods are passed through the Custom-house for shipment on an application presented after port-clearance has been granted, two per cent. upon the market-value of any such goods not liable to duty, or liable to specific duties according to weight or quantity only, or to duty according to value, and upon the tariff-value of goods so passed which are liable to duties on fixed tariff-valuations, shall in every case be levied, in addition to any duty to which such goods are ordinarily liable.

Nothing in this section shall apply to any shipment of treasure or opium.

Notice of non-shipment or re-landing, and return of duty thereon.

140. If any goods mentioned in a shipping-bill be not shipped, or be shipped and afterwards re-landed, the owner shall give information of such short-shipment or re-landing to the officer in charge of the Custom-house before the expiration of three clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port. Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be returned to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

Proviso.

Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.

141. If any vessel, after having cleared from any Customs-port shall, without having discharged her cargo, return to such Port, or put into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may make application to the Customs-collector.

Such officer, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain under charge of an officer of Customs, in a place appointed by the Customs-collector until the time of re-export, or are transhipped direct under such charge.

All expenses attending such custody shall be borne by the owner.

Vessel returning to Port may enter and land goods under import-rules.

142. In either of the cases mentioned in section 141, the Master of the vessel or any owner of goods therein, may enter such vessel and land such goods under the rules for the importation of goods.

In every such case any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

CHAPTER XII.

SPIRITS.

Rules for removal of spirits from distillery without payment of duty, and for exportation thereof.

143. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirits manufactured in British India after the English method may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirits shall execute a bond with one or more sureties, in the Form marked C hereto annexed, or, when such form is inapplicable or insufficient, in such other form as the said Authority from time to time prescribes, conditioned that duty shall be paid on any portion of such spirits not exported within four months from the date of the bond, or any portion thereof exported to a Port in British India not being a Customs-port, the landing and payment of Customs-duty in respect of which at the Port of destination is not proved to the satisfaction of the proper officer within six months from the date of the bond.

The Chief Officer of Customs of the Port of exportation may extend for a further term not exceeding four months, on sufficient cause shown, the period allowed for the exportation of any such spirits, or for the production of such proof that duty has been paid.

Spirits for export to be taken direct from distillery to Custom-house under pass.

144. Spirits for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for that purpose by the officers of Excise.

Rules to be observed in exportation of spirits

145. Spirits brought to the Custom-house for exportation by sea shall, previous to shipment, be gauged and proved by an officer of Customs.

Any drawback to be allowed for spirits on which duty has been paid shall be regulated by the strength and quantity of such spirits as ascertained by such proof and gauge; and the quantity of spirits for which credit is to be given in the settlement of any bond shall be determined in the same manner.

146. Duty shall be recoverable upon any difference between the quantity of spirits passed from a distillery and the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the official Gazette.

Duty to be recovered on any deficiency in spirits under bond.

147. A drawback of excise-duty paid on spirits manufactured in British India after the English method, and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Drawback of excise-duty on spirits manufactured after English method.

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirits, when brought to the Custom-house, be accompanied by the pass in which such payment is certified.

148. No drawback shall be allowed on spirits exported from any Customs-port to any other Customs-port.

No drawback allowed on spirits exported from one Customs-port to another, but such spirits may be exported under bond.

But spirits manufactured in British India after the English method may, on the conditions and under the rules from time to time prescribed under section 138, be exported from any such Port to any other such Port, under bond for the excise-duty.

Every such bond shall be cancelled on the production by the owner of a certificate from the officer in charge of the Custom-house at the Port of importation, testifying to the due entry at such Port of the full quantity of such spirits so exported, less an allowance for ullage and wastage at the rates from time to time prescribed by the Local Government and notified in the official Gazette.

149. Spirits manufactured in British India after the English method and exported under bond for the excise-duty from any Customs-port to any other Customs-port, shall be chargeable at the Port of importation with Customs-duties at the ordinary rate fixed for duties on spirits of the like kind and strength imported into such Port.

Duty on spirits exported under bond from one Indian Port to another, how adjusted.

150. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under supervision of the surveyor or officer in charge of the distillery shall be charged with duty according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Rum-shrub &c., how to be charged with duty.

The provisions of this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall apply to such liquor.

May be exported under same rules as spirits.

When any such liquor is removed for exportation without payment of excise-duty, the bond to be executed by the person removing it shall be in the Form marked C hereto annexed, or, when such form is inapplicable or insufficient, in such other form as may from time to time be prescribed by the Chief Customs-Authority.

151. Spirits brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Spirits intended for exportation may be removed for local consumption.

Credit for every such payment shall be given in discharge of the bond to which it relates.

152. No drawback shall be allowed for any spirits on which duty has been paid, nor shall the duty due on any spirits under bond be remitted, unless the spirits are shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

Conditions of drawback and remission of duty on spirits.

Spirits shipped for exportation shall not be re-landed without a special pass from an officer of Excise, in addition to the usual order of the Customs-collector.

Re-land of spirits shipped.

153. The Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently rendered unfit for human consumption, so as to be subject only to an *ad valorem* duty of ten per cent. or other duty for the time being in force, and for causing such spirit to be so rendered, if necessary, by their own officers, before the Customs-duties leviable thereon are levied, and at the expense of the person importing it.

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said *ad valorem* duty, and such decision shall be final.

Decision where no rules, or their applicability disputed.

CHAPTER XIII.

COASTING TRADE.

154. Nothing in chapters VII, IX, X, XI and XII of this Act affects coasting vessels:

Application of Act to coasting vessels.

Provided that the Governor General in Council may from time to time, by notification in the *Gazette of India*, declare coasting vessels to be affected by the whole, or any specified portions, of the said chapters, or not to be affected by any such portions of the remainder of this Act.

155. The Governor General in Council or the Local Government may from time to time make rules prescribing the conditions on which goods, or any specified class of goods, may be—

Power to regulate carriage of goods coastwise.

(*a*) carried in a coasting vessel, whether shipped at a Foreign Port or at a Customs-port to be so carried;

(*b*) shipped in a coasting vessel before all goods brought in such vessel from a Foreign Port have been unladen;

and may prohibit the conveyance of any specified class of goods generally, or to or between specified Ports.

Coasting vessels to deliver account and obtain port-clearance before leaving Port of lading.

156. Before any coasting vessel departs from the Port of lading, an account with a duplicate thereof, in the Form marked D hereto annexed, with such additional particulars (if any) as may from time to time be prescribed by the Chief Customs-Authority, shall be filled in and signed by the Master and delivered to the Customs-collector.

Such officer shall retain the duplicate and return the original account dated and signed by him; and such account shall be the clearance of the vessel for the voyage and the pass for the goods expressed therein.

Power to require bond before port-clearance is granted.

157. The Customs-collector may, for sufficient reason, refuse port-clearance to any vessel declared to be bound to, or about to touch at, any Customs-port, unless the owner or Master gives a bond with sufficient security for the production to the Customs-collector of a certificate from an officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the officer requiring the bond.

Time for delivery of pass.

158. Within twenty-four hours after the arrival of any coasting vessel at the Port of discharge, and before any goods are unladen therefrom, the pass, with the name of the place or wharf where the cargo is to be discharged noted thereon, shall be delivered to an officer of Customs duly authorized to receive the same, and he shall note thereon the date of delivery.

Goods on coasting vessel, if excisable, not to be unladen without permission.

159. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

Grant and revocation of general pass.

160. The Chief Customs-Authority may, on cause being shown, permit a general pass to be given, on any conditions which may be deemed expedient, for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by notice in writing under the hand of such authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

Rules respecting cargo-book to be kept by Masters of coasting vessels.

161. The Master of every coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

Power to prescribe rules for Masters of other coasting vessels.

162. The Governor General in Council or the Local Government may, from time to time, make rules for the guidance of the Masters of all other coasting vessels, as to the matters mentioned in section 161.

Power to board and examine any coasting vessel.

163. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document, which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

CHAPTER XIV.

OFFENCES AND PENALTIES.

Punishments for offences.

164. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made by the Chief Customs Authority.	7	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped at any port or place which, at the date of such landing, shipment, attempt or bringing, has not been declared to be, or does not exist, as a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation, together with any ship, boat, carriage or other means of conveyance engaged in such landing or shipment, or attempt to land or ship, or bringing for the purpose of landing or shipment.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act ; and if any person be found to have been on board of any vessel liable to confiscation under clause 2, while such vessel is within any bay, river, creek or arm of the sea which has not been declared to be, and is not existing as, a port for the landing or shipment of goods,	11	such person shall be liable to a penalty not exceeding one thousand rupees.
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Port in British India where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the officers of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound ; or if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such outward-bound vessel ; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of such tug-steamer, pilot-vessel or sea-going vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
6—If any vessel arriving at, or departing from, any Customs-port from any Foreign Port fails, when so required under section 16, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding of vessels by an officer of Customs,	16	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving from any Foreign Port at any Customs-port shall, after having come to its proper place of mooring or unlading, remove from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, directly to some other place of mooring or unlading, or if any small vessel be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 16,	16	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any goods subject to a duty or restriction in respect of importation or exportation, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or if any goods, the exportation of which is or shall be prohibited or restricted, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,	19	such goods, together with any goods which shall be found packed with or used in concealing them, shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
9.—Contravening any rule regarding the process of transhipment made by the Local Government, or	32	Penalty not exceeding one thousand rupees.
any order relating to transhipment notified by the Governor General in Council,	37	
10.—If any person subscribes or attests any declaration of the real value of any goods upon an application to pass such goods through the Custom-house, not being the owner of such goods, or not having proper and sufficient authority from the owner,	38	such person shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
11.—If any wine, spirits or ship's stores be not laden on board of the ship for which they were intended, or be unladen from such ship without the permission of the proper officer of Customs,	52 to 56	such wine, spirits or ship's stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	58	such goods shall be liable to confiscation.
13.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported to a Foreign Port, or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged as short-shipped under the care of an officer of customs, or under section 140 or section 141),	60	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
14.—If, in any river or Port wherein a place has been fixed under section 61 by the Local Government, the Master of any vessel arriving from a Foreign Port wilfully omits, before passing beyond such place, to deliver to the pilot, officer of customs, or other person duly authorized to receive the same, a manifest; or if the Master of any vessel so arriving which remains outside or below any such fixed place, wilfully omits, for the space of twenty-four hours after anchoring, so to deliver a manifest,	61	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving from any Foreign Port has entered any Customs-port in which a place has not been fixed under section 61, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by that section,	62	ditto ditto.
16.—If the manifest delivered by any Master of a vessel under section 61, 62 or 70 be not signed by such Master and in the form and containing the particulars duly required under section 63, in so far as they are applicable to his ship, cargo and voyage; or if any manifest so delivered does not contain a true specification of all goods imported in such vessel,	63 & 70	ditto ditto.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
17.—If any pilot, officer of Customs or other person authorized to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 65,	65	such pilot, officer of Customs or other person shall be liable to a penalty not exceeding five hundred rupees.
18.—If bulk be broken in any vessel previous to the grant of an order or special pass by the Customs-collector, permitting bulk to be broken,	66	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
19.—If any bill of lading or copy required under section 67 is false; or has been altered with fraudulent intent; or if the goods mentioned in any such bill of lading, or in any bill of lading of which a copy is so produced, have not been *bonâ fide* shipped on board of such vessel; or if any such bill of lading delivered under the same section, or any bill of lading of which a copy is so delivered, by any such Master, has not been made previously to the departure of the vessel from the place where the goods expressed in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package be opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	67	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any Master of a vessel attempts to depart without a port-clearance,	68	such Master shall be liable to a penalty not exceeding five hundred rupees.
21.—If any vessel actually departs without a port-clearance,	68	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
22.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	69	such pilot, on conviction before a Magistrate, shall be liable to a penalty not exceeding one thousand rupees.
23.—If any Master of a vessel refuses to receive on board an officer of Customs deputed as provided in section 72,	72	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel shall not be allowed to enter until such penalty is paid.
24.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	73	such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
25.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or	74 & 92	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
if an officer of Customs places any lock, mark or seal upon any goods, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold, after having been fastened down by an officer of Customs, is opened without his permission,		
26.—If the Master of any vessel laid up under section 75 by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever,	75	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
27.—If any Master of a vessel causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 76,	76	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
28.—If any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without the boat-note required by section 77; or if any goods are found on board any boat in excess of the bote-note or Custom-house pass, whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	77	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty leviable on the said goods.
29.—If any Master or officer of a vessel refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, in accordance with section 77, or receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,	77	such Master or officer shall be liable to a penalty not exceeding five hundred rupees.
30.—If any goods water-borne for the purpose of being landed or shipped for importation, are not landed or shipped without unnecessary delay; or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the officer in charge of the Custom-house; or if any goods are landed or transhipped contrary to the provisions of section 79,	78 & 79	such goods, together with any vessel or boat employed in conveying them, shall be liable to confiscation; and the person by whose authority the goods are water-borne, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of the duty leviable on such goods.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
31.—If, after the issue of a notification under section 80 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	80	such goods, unless they are covered by a special permit from the officer in charge of the Custom-house, shall be liable to confiscation, and the owner or the person in charge of the boat, shall be liable to a penalty not exceeding one hundred rupees.
32.—If any owner of goods, upon the entry or clearance thereof, wilfully fails to deliver, if duly required, a duplicate of the bill of entry or shipping-bill thereof,	88	such owner shall be liable to a penalty not exceeding two hundred rupees.
33.—If any person, not being authorized under section 89, acts as an agent for the transaction of business as therein mentioned,	89	such person shall be liable to a penalty not exceeding five hundred rupees.
34.—If any goods entered in the manifest of a vessel are not found on board of the vessel; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house,	93	the Master of such vessel shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be capable of being assessed therewith; or if they be not, to a penalty not exceeding five hundred rupees for every missing or deficient package of unknown value.
35.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	93	such Master shall be liable to a penalty not exceeding one thousand rupees.
36.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	93	such goods shall be liable to confiscation.
37.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	93	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
38.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	100	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be capable of being assessed therewith; or, if they be not, to a penalty not exceeding one thousand rupees for every missing or deficient package of unknown value.
39.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation, that the packages in which	100 & 38	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
they are contained differ widely from the description given in the entry or application for passing them; or that the contents thereof have been wrongly described in such entry or application as regards the denominations, characters or circumstances according to which such goods are chargeable with duty, or are being imported or exported; or that the contents of such packages have been wilfully mis-stated in regard to sort, quality, quantity or value; or that goods not stated in the entry or application have been fraudulently concealed in, or mixed with, the articles specified therein, or have been packed to deceive the officers of Customs,		any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
40.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	100 & 109	the owner of such goods shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
41.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	100	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
42.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	100	such goods, together with the other contents of the package in which they are found, shall be liable to confiscation.
43.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	109	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.
44.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	109	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
45.—If any warehoused goods be not warehoused in accordance with section 110 or 111,	110 & 111	such goods shall be liable to confiscation.
46.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled by law to have access thereto, or, upon demand made by any	113	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
such officer at any time within the hours of business at the Port, refuses access to any such officer,		
47.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	113	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
48.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	115	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
49.—If any alteration be made in goods duly warehoused, or in the packing thereof, except as provided in section 116,	116	such goods shall be liable to confiscation.
50.—If any goods lodged in a private warehouse are found to be deficient at the time of delivery therefrom,	120	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the officer in charge of the Custom-house, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
51.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom,	120	such keeper or licensee shall, for every such neglect, be liable, not only to pay the duties due on such goods, but also to a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
52.—If any goods entered to be warehoused are, after being duly warehoused, fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	127	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty of one thousand rupees.
53.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	127	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.
54.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	127	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
55.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists, or is concerned therein,	127	such person shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods be taken on board of any vessel at any Customs-port before she has been entered outwards at such Port, in accordance with section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
57.—If any goods not enumerated in the manifest, or in a duly passed shipping-bill, are taken on board of any vessel,	137	the Master of such vessel shall be liable to a penalty not exing fifty rupees for every package of such goods.
58.—If any goods, whether liable to duty on importation, or taken from a warehouse to be exported, or entitled to drawback on exportation, or otherwise, which are enumerated in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are relanded; and notice of such short shipment or relanding be not given as required in section 140,	140	such goods shall be liable to confiscation.
59.—If any goods duly shipped on board of any such vessel be landed, except under section 141, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the circumstance be accounted for to the satisfaction of the officer in charge of the Custom-house, be liable to a penalty not exceeding three times the value of such goods so landed.
60.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 141,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value thereof, unless the fact be accounted for to the satisfaction of the officer in charge of the Custom-house.
61.—If any person wilfully contravenes any rule relating to spirits made under section 143 or 153,	143 & 153	such person shall be liable to a penalty not exceeding five hundred rupees.
62.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirituous liquor shipped for exportation,	152	such persons shall be liable to a penalty not exceeding five hundred rupees; and all such liquor, together with every cask or other article containing the same, and every boat, cart or animal employed in conveying it, shall be liable to confiscation.
63.—If, in contravention of any rules made under section 155, any goods are taken into, or put out of, or carried in, any coasting vessel; or if, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any coasting vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	155	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to pay double duty upon all goods landed or shipped at such Foreign Port, in addition to the ordinary duty, which shall in every case be levied on such goods.
64.—If any account required by section 156 be false,	156	the Master filling in or signing the same shall be liable to a

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
		penalty not exceeding five hundred rupees.
65.—If failure to produce the certificate mentioned in section 157, or to show sufficient reason for its non-production take place,	157	the parties to the bond therein mentioned shall be bound to pay a penal sum equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If any Master of a coasting vessel arriving at the Port of discharge fails, within twenty-four hours after arrival, to deliver a pass as required by section 158,	158	such Master shall be liable to a penalty not exceeding two hundred rupees.
67.—If upon examination, any package entered in the cargo-book required by section 161, as containing dutiable goods, is found not to contain such goods; or	161	such package, with its contents, shall be liable to confiscation.
if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	161	such goods shall be liable to consfiscation.
68.—If the Master of any coasting vessel which is square-rigged or propelled by steam fails correctly to keep, or to cause to be kept, a cargo-book, or to produce the same on demand; or	161	such Master shall be liable to a penalty not exceeding five hundred rupees.
if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or		
if any goods entered as laden and not noted as delivered, be not on board,		
69.—If the Master of any coasting vessel which is not square-rigged or propelled by steam violates any rule made under section 162,	162	such Master shall be liable to a penalty not exceeding one hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or	Chapter XIII.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.
if any goods which have been brought coastwise are unladen in any such Port; or		
if any goods are found on board of any coasting vessel without being entered in the clearance thereof,		
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 163,	163	such Master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or	General	shall, on conviction of any such offence before a Magistrate, be liable to a penalty not exceeding one thousand rupees.
counterfeits, falsifies or fraudulently		

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this or any other Act relating to the Customs to produce any document, refuses or neglects to produce such document; or being required under this or any other Act relating to the Customs to answer any question put to him by an officer of Customs, does not truly answer such question,		
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, affirms that he has not, and if any such goods are, after such denial, discovered to be, or to have been, upon the person, or in the possession, of such person,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	166	such officer shall be liable to a penalty not exceeding one hundred rupees.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this or any other Act relating to the Customs,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	such officer or person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding two years, or to fine, or to both.
77.—If any Police-officer, whose duty it is, under section 177, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	177	such Police-officer shall be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment of either description for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.

The numbers in the third column of the above schedule are intended merely as general references to the parts of this Act to which the offences have general relation, but are not part of the definitions of those offences.

165. The confiscation of any vessel shall be deemed to include her tackle, apparel and furniture.

Tackle, &c., included in confiscation of vessels.

The confiscation of any goods shall be deemed to include any package in which they are found, and all the contents thereof.

Packages and contents included in confiscation of goods.

Every boat, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

Also conveyances and animals used in removal.

CHAPTER XV.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

166. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel or boat in any Port in British India, or any person who has landed from any vessel or boat:

Persons may be searched on reasonable suspicion.

Provided that such officer has reasonable ground to suppose that such person has dutiable or prohibited goods secreted about his person.

167. When any officer of Customs is about to search any person under the provisions of section 166, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

Persons may, before search, require to be taken before Magistrate, &c.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

168. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search any vessel, cart or other means of conveyance, for smuggled goods; provided that he has reasonable ground to suppose that smuggled goods are contained therein.

Officers of Customs may stop vessels, carts, &c., and search for goods on reasonable suspicion.

169. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place in such district or division, issue a warrant to search for such goods.

Magistrate may issue search-warrant on application.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the Code of Criminal Procedure.

170. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be detained in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be detained.

171. Every person detained on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before a Magistrate or Customs-collector.

Persons detained to be taken to nearest Magistrate or Customs-collector.

172. When any person detained on the ground that he has been guilty of an offence under this Act, is taken before a Magistrate, such Magistrate may, if he see reasonable cause, order him to be detained in gaol or in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the officers of Customs:

Persons taken before Magistrate may be detained or admitted to bail.

Provided that any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints for his appearance.

173. If any person liable to be detained under this Act, is not detained at the time of committing the offence for which he is so liable, or after detention, makes his escape, he shall at any time afterwards be liable to be detained and taken before a Magistrate, to be dealt with as if he had been detained at the time of committing such offence.

Person escaping may be afterwards detained.

174. When any person employed on the crew of any of Her Majesty's ships is detained under this Act, the detaining officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the detaining officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

Persons in Her Majesty's Navy, when detained, to be secured on board until warrant procured.

The Magistrate shall duly grant a warrant upon complaint made to him by the detaining officer, stating the offence for which the person is detained.

175. Any vessel or goods liable to confiscation may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Vessels, goods and persons may be seized or detained.

176. Every vessel and all goods seized on the ground that they are liable to confiscation shall, as soon as conveniently may be, be delivered into the care of the officer appointed to receive the same.

Vessels and goods seized how dealt with.

If there be no such officer at hand, all goods so seized shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such goods shall be deposited at the

nearest place appointed by the Chief Customs-Authority for the deposit of goods so seized.

Procedure in respect of goods seized on suspicion.

177. When any goods liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, such officer may carry such goods to any Police-station or Court at which a complaint or information connected with the stealing or receiving of such goods has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such goods until the dismissal of such complaint or information, or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the goods shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or information, or the conclusion of the enquiry or trial, the said Police-officer shall cause such goods to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

When seizure is made, seizing officer to give reason in writing.

178. When any vessel or goods is or are seized, or any person is detained, under this Act, the officer or other person making such seizure or detention shall, on demand of the person in charge of the vessel or goods so seized, or of the person so detained, give to such person a statement in writing of the reason for such seizure or detention.

Adjudication of confiscations and penalties.

179. In every case in which, under this Act, any vessel, cart or other means of conveyance, or any horse or other animal, is liable to confiscation;

or any goods are liable to confiscation or to increased rates of duty;

or any person in charge of or owning a vessel, or landing or shipping goods, or passing them through the Custom-house, is liable to a penalty,

a Customs-collector, or if there be no such officer at the place where the confiscation or penalty or increased rates is or are incurred, such other officer as the Local Government from time to time appoints in this behalf, may, unless it be otherwise provided in this Act, adjudge such confiscation, penalty or increased rates of duty.

Local Government may confer like powers on other officers of Customs.

180. In cases cognizable under section 179 by the Customs-collector, the Local Government may empower any officer of Customs by name, or as holding an office, in like manner to adjudge any confiscation, penalty or increased rates of duty:

Proviso.

Provided that the power to adjudge confiscation shall not extend, as regards a Deputy Commissioner or Deputy Collector, to goods of a greater value than one thousand rupees, nor, as regards an Assistant Commissioner or Assistant Collector or other subordinate officer, to goods of a greater value than two hundred rupees; and that the power to adjudge a penalty shall not extend, as regards a Deputy Commissioner or Deputy Collector, to a sum exceeding five hundred rupees, nor, as regards an Assistant Commissioner or Assistant Collector or other subordinate officer, to a sum exceeding one hundred rupees.

Option to pay fine in lieu of confiscation.

181. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

On confiscation of vessel or goods, property to vest in Her Majesty.

182. When the confiscation of any vessel, cart or other means of conveyance, horse or other animal, or any goods, is adjudged under section 179 or section 180, the property in such vessel, means of conveyance, animal or goods shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the same, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

Levy of penalty for failure to bring-to when required under section 16.

183. If any vessel actually departs without a port-clearance; or after failing to bring-to when required at any station appointed under section 16, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Officer of Customs of any Customs-port in British India to which such vessel proceeds, or in which she is, or in the case of Aden by such officer as the Governor of Bombay in Council appoints in this behalf.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Officer of Customs of the Port from which the vessel is stated to have so departed, shall be sufficient *primâ facie* proof of the fact so certified.

Penalty under Act not to interfere with punishment under other law.

184. The award of any confiscation, penalty or increased rates of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

Offences not specially provided for how adjudicated.

185. All offences against this Act, other than those cognizable under section 179 by a Customs-collector, may be tried summarily by a Magistrate.

Appeal from subordinate to Chief Customs-Authority.

186. In any case adjudicated by an officer of Customs, any party aggrieved by the award may, within three months from the date of the award, appeal to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any other superior officer of Customs empowered in that behalf by the Local Government.

Such authority or superior officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the original award:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater

confiscation, penalty or rates of duty than has or have been adjudged against him in the original award.

Penalty adjudged by Magistrate, &c., may be remitted or commuted by Chief Customs-Authority.

187. If, upon consideration of the circumstances under which any penalty or confiscation has been adjudged under this Act by an officer of Customs or by a Magistrate, the Chief Customs-Authority is of opinion that such penalty or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

Goods on which penalty incurred not to be removed till payment.

188. When any penalty is incurred under this Act, the goods in respect of which such penalty is incurred shall not be removed until the penalty is paid.

Goods of person liable to fine or penalty may be detained.

If any person passing goods through the Custom-house has become liable to any fine or penalty, the Customs-collector may detain such goods until the fine or penalty is discharged.

Enforcement of payment of penalty.

189. When a penalty is adjudged against any person under this Act by any officer of Customs, such officer, if the penalty be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty against any person under this Act fails to realize the unpaid amount of such penalty from such goods, such officer may notify in writing to any Magistrate within whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if the penalty had been adjudged by himself.

Periods of imprisonment, in default of payment of penalty or fine, to be fixed within certain limits.

190. When a penalty or fine is adjudged against any person under this Act by a Magistrate, such Magistrate shall, at the same time, fix, within the following limits, a period of imprisonment in default of payment of such penalty or fine:—

If the penalty or fine does not exceed fifty rupees, the term of imprisonment to be fixed in default of payment shall not exceed one month.

If the penalty or fine does not exceed one hundred rupees, the term of imprisonment to be fixed in default of payment shall not exceed two months.

If the penalty or fine does not exceed five hundred rupees, the term of imprisonment to be fixed in default of payment shall not exceed four months.

When the penalty or fine exceeds five hundred rupees, the term of imprisonment to be fixed in default of payment may extend to six months.

The Magistrate may at any time enforce payment of any penalty or fine, or of any portion thereof, by distress and sale of the defaulter's goods.

Imprisonment to terminate upon recovery of fine.

191. The imprisonment imposed in default of payment of fine or penalty under this or any other Act relating to the Customs shall terminate whenever that fine or penalty is either paid or levied by process of law.

or of proportional part of fine.

192. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine or penalty is paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine or penalty still unpaid, the imprisonment shall terminate.

CHAPTER XVI.

MISCELLANEOUS.

Rules to be notified.

193. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

Notifications made may be cancelled.

194. Any notification in the *Gazette of India* or in the official Gazette made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

Remission of duty and compensation to owner in certain cases.

195. If in any case relating to the removal of goods without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

Appropriation of penalties, &c., and grant of rewards.

196. The proceeds of all confiscations and penalties imposed under this Act shall, after deducting therefrom all Government demands, be paid into a general Fund, out of which the Chief Customs-Authority may grant a reward to any person by whose information, assistance or instrumentality, any seizure has been made or any offence punished.

Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

197. Nothing in this Act shall affect Bengal Acts V of 1870, VII of 1871 and III of 1872, or Bombay Act I of 1873, or any other law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
V of 1838 ...	Bengal Bonded Warehouse Association Act ...	Section twenty-eight.
XXI of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to sixteen, both inclusive.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 .	An Act to amend the Consolidated Customs Act	The whole.
XVII of 1869	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the Transhipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections six, seven and twelve.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT DUTY.

(*See sections* 106 *and* 107).

BOND.

No. 18

We, *A. B.*,

now of

; and *C. D.*,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in the sum of Government rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs and representatives; and

we agree that, in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at (*or* in the District Court, *as the case may be*)

Sealed with our seals (*date*)

(*Signed*)

The above bounden having applied to the officer in charge of the Custom-house at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say— imported by sea from on board of the ship and entered in the Custom-house Books as No. of the Register of Goods imported by Sea ;

The condition of this Bond is, that ;

If the their heirs or representatives, shall observe all the rules prescribed in The Consolidated Customs Act, 1877, to be observed by owners, importers or consignees of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said their heirs or representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether of Customs, warehouse-dues, or lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, lawful charges and penalties demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

Sealed with our seals (*date*)

(*Signed*) ( )

B.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section* 112).

I do hereby certify that have deposited in the Warehouse of the undermentioned goods , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

(*See sections* 143 *and* 150).

We,

are jointly and severally bound to Her Majesty's Secretary of State for India, in the sum of Government rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs and representatives; and we agree that, in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at (*or* in the District Court, *as the case may be*)

Sealed with our seals, dated this day of 18

(*Signed*)

( )

The above bounden being indebted to Her Majesty's Secretary of State for India in the sum of Government rupees being the amount of duty payable at the rate of rupees per imperial gallon London proof, for gallons of (*or* for gallons of proof spirit used in the preparation of dozens of bottles *or* gallons of cordials and liquors as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation by sea, subject to the provisions of The Consolidated Customs' Act, 1877, without having paid such duty.

The condition of this obligation is, that if the above bounden their heirs or representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State duty at the rate of rupee per imperial gallon of proof spirits for all or any portion of the above-mentioned which shall not have been then exported by sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Sealed and delivered in the presence of

Place

Date

If the bond be for cordials and other liquors under section 150, *add*—

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3

D.

FORM OF COASTING PASS—(*see section* 156).

Port of

Ship's name.	Tonnage.	Port of Registry.	Master's name.	Whither bound	Foreign goods, duty paid.	Warehoused goods, removed in bond.	Country-goods.	Restricted goods and goods liable to duty of Excise.
1	2	3	4	5	6	7	8	9

Here state the particulars according to the above headings.

Cleared the day of 18

(*Signed*) ( )
Officer in charge of Custom-house.

(*Signed*) ( )
Name of Master.

A. PHILLIPS,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 46.] SIMLA, SATURDAY, NOVEMBER 17, 1877. [Register No. 53.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Suppdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individual and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—(*Nothing for publication.*)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—(*Nothing for publication.*)

SUPPLEMENT No. 46.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Simla, the 15th November 1877.

No. 2073.—Under the provisions of Section 9 of Statute 24 and 25 Vic., Cap. 67, the Governor General in Council is pleased to direct that His Excellency's Council shall assemble at Calcutta in the jurisdiction of the Lieutenant-Governor of Bengal.

ESTABLISHMENTS.

The 13th November 1877.

No. 914.—APPOINTMENT.—Munshi Aziz-ur-Rahman to officiate as an Extra Assistant Commissioner of the 5th grade in Assam.

No. 916.—Under Section 5 of Act XVII of 1877 the Governor General in Council is pleased to appoint Mr. J. W. Smyth, Bengal Civil Service, to officiate as a Judge of the Chief Court of the Punjab during the absence on deputation of Mr. D. Fitzpatrick, Bengal Civil Service, or until further orders.

No. 918.—The services of the undermentioned officers in the Punjab Commission are temporarily placed at the disposal of the Chief Commissioner of Mysore:—

Mr. F. T. Hewson " R. G. Thomson " W. R. H. Merk	Assistant Commissioners.
" F. Field " T. Homan	Extra Assistant Commissioners.

EXAMINATIONS.

The 16th November 1877.

No. 125.—The following Regulations for the examination of candidates for the Civil Service of India to be held in June and July 1878 are published for general information:—

REGULATIONS FOR THE OPEN COMPETITION OF JULY, 1878.

N. B.—The Regulations are liable to be altered in future years.

1. On June 25th, 1878, and following days, an Examination of Candidates will be held in London. At this Examination not fewer than Candidates will be selected, if so many shall be found duly qualified. Of these, will be selected for the Presidency of Bengal, [for the Upper Provinces, and for the Lower Provinces,] for that of Madras, and for that of Bombay.*—Notice will hereafter be given of the days and place of Examination.

* The number of appointments to be made, and the number in each Presidency, &c., will be announced hereafter. It will probably be about half the usual number.

2. Any person desirous of competing at this Examination must produce to the Civil Service Commissioners, before the 1st of May, 1878, evidence showing:—

(*a.*) That he is a natural-born subject of Her Majesty.

(*b.*) That his age on the 1st of January, 1878, will be above seventeen years and under nineteen years. [*N. B.—In the case of Natives of India this must be certified by the Government of India, or of the Presidency or Province in which the Candidate may have resided.*]

(*c.*) That he has no disease, constitutional affection, or bodily infirmity unfitting him, or likely to unfit him, for the Civil Service of India. *

(*d.*) That he is of good moral character.*

He must also pay such fee as the Secretary of State for India may prescribe.†

3. Should the evidence upon the above points be *primâ facie* satisfactory to the Civil Service Commissioners, the Candidate will, upon payment of the prescribed fee, be admitted to the Examination. The Commissioners may, however, in their discretion, at any time prior to the grant of the Certificate of Qualification hereinafter referred to, institute such further inquiries as they may deem necessary; and if the result of such inquiries, in the case of any Candidate, should be unsatisfactory to them in any of the above respects, he will be ineligible for admission to the Civil Service of India; and if already selected, will be removed from the position of a Probationer.

4. The Examination will take place only in the following branches of knowledge:—

	Marks.
‡ English Composition	300
§ History of England—including a period selected by the Candidate	300
§ English Literature—including books selected by the Candidate	300
Greek	600
Latin	800
French	500
German	500
Italian	400
‡ Mathematics (pure and mixed)	1000

|| Natural Science: that is, the Elements of any two of the following Sciences, *viz.*:—

Chemistry, 500; Electricity and Magnetism, 300; Experimental Laws of Heat and Light, 300; Mechanical Philosophy, with outlines of Astronomy, 300.

Logic	300
Elements of Political Economy	300
¶ Sanskrit	500
¶ Arabic	500

Candidates are at liberty to name, before May 1st, 1878, any or all of these branches of knowledge. No subjects are obligatory.

5. The merit of the persons examined will be estimated by marks; and the number set opposite to each branch in the preceding regulation denotes the greatest number of marks that can be obtained in respect of it.

6. The marks assigned to Candidates in each branch will be subject to such deduction as the Civil Service Commissioners may deem necessary, in order to secure that "a Candidate be allowed no credit at all for taking up a subject in which he is a mere smatterer."

7. The Examination will be conducted by means of printed questions and written answers, and by *vivâ voce* Examination, as may be deemed necessary.

8. The marks obtained by each Candidate, in respect of each of the subjects in which he shall have been examined, will be added up, and the names of the Candidates who shall have obtained a greater aggregate number of marks than any of the remaining Candidates, will be set forth in order of merit, and such Candidates shall be deemed to be selected Candidates for the Civil Service of India, provided they appear to be in other respects duly qualified. Should any of the

* Evidence of health and character must bear date not earlier than the 1st April, 1878.

† The Fee for this Examination will be £5, payable by means of a special stamp according to instructions which will be communicated to Candidates.

‡ Marks assigned in English Composition and Mathematics will be subject to no deduction.

§ A considerable portion of the marks for English History and Literature will be allotted to the work specially prepared. In awarding marks for this, regard will be had partly to the extent and importance of the periods or books selected, and partly to the thoroughness with which they have been studied.

|| The Examination will range from Arithmetic, Algebra, and Elementary Geometry, up to the elements of the differential and integral calculus, including the lower portions of applied Mathematics.

¶ The standard of marking in Sanskrit and Arabic will be determined with reference to a high degree of proficiency, such as may be expected to be reached by a Native of good education.

selected Candidates become disqualified, the Secretary of State for India will determine whether the vacancy thus created shall be filled up or not. In the former case, the Candidate next in order of merit, and in other respects duly qualified, shall be deemed to be a selected Candidate. A selected Candidate declining to accept the appointment which may be offered to him will be disqualified for any subsequent competition.

9. Selected Candidates, before proceeding to India, will be on probation for two years, during which time they will be examined periodically, with a view of testing their progress in the following subjects :—*

		Marks.
1.	Law	1250
2.	Classical Languages of India—	
	Sanskrit	500
	Arabic	400
	Persian	400
3.	Vernacular Languages of India (each)	400
4.	The History and Geography of India	350
5.	Political Economy	350

In these Examinations, as in the open competition, the merit of the Candidates examined will be estimated by marks, and the number set opposite to each subject denotes the greatest number of marks that can be obtained in respect of it at any one Examination. The Examination will be conducted by means of printed questions and written answers, and by *vivâ voce* Examination, as may be deemed necessary. The last of these Examinations will be held at the close of the second year of probation, and will be called the "Final Examination," at which it will be decided whether a selected Candidate is qualified for the Civil Service of India.

10. Any Candidate who, at any of the periodical Examinations, shall appear to have wilfully neglected his studies, or to be physically incapacitated for pursuing the prescribed course of training, will be liable to have his name removed from the list of selected Candidates.

11. The selected Candidates who, at the Final Examination, shall be found to have a competent knowledge of the subjects specified in Regulation 9, and who shall have satisfied the Civil Service Commissioners of their eligibility in respect of age, health, and character, shall be certified by the said Commissioners to be entitled to be appointed to the Civil Service of India, provided they shall comply with the regulations in force, at the time, for that Service.

12. Applications from persons desirous to be admitted as Candidates are to be addressed to the "Secretary to the Civil Service Commissioners, London, S. W.," from whom the proper form for the purpose may be obtained.

September, 1877.

The Civil Service Commissioners are authorized by the Secretary of State for India in Council to make the following announcements :—

(1.) *Selected Candidates will be permitted to choose,*† *according to the order in which they stand in the list resulting from the open competition as long as a choice remains, the Presidency (and in Bengal the Division of the Presidency) to which they shall be appointed, but this choice will be subject to a different arrangement, should the Secretary of State or Government of India, deem it necessary.*

(2.) *The Probationers, having passed the necessary Examinations, will be required to report themselves to their Government in India not later than the close of December* 1881.

(3.) *The seniority in the Civil Service of India of the selected Candidates shall be determined according to the Order in which they stand on the list resulting from the Final Examination.*

(4). *An allowance of £150 a year will be given during each of the two years of their probation to all Candidates who pass their probation at some University to be approved beforehand by the Secretary of State, provided such Candidates shall have passed the required Examinations to the satisfaction of the Civil Service Commissioners, and shall have complied with such rules as may be laid down for the guidance of selected Candidates.*

(5.) *All selected Candidates will be required, after having passed the second periodical Examination, to attend at the India Office for the purpose of entering into an agreement binding themselves, amongst other things, to refund in certain cases the amount of their allowance in the event of their failing to proceed to India. A surety will be required.*

(6.) *After passing the Final Examination each Candidate will be required to attend again at the India Office, with the view of entering into covenants. The stamps payable on these documents amount to £1.*

(7.) *Candidates rejected at the Final Examination of* 1880 *will in no case be allowed to present themselves for re-examination.*

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* Full instructions as to the course of study to be pursued will be issued to the successful Candidates as soon as possible after the result of the open competition is declared.

† This choice must be exercised immediately after the result of the open competition is announced, on such day as may be fixed by the Civil Service Commissioners.

CIVIL SERVICE OF INDIA.

FORM OF APPLICATION; TO BE FILLED UP BY CANDIDATES.

*** *This Form must be sent so as to be received at the Office of the Civil Service Commission before the 1st of May* 1878.

*Date*_____

SIR,

Being desirous to offer myself as a Candidate at the Examination for the Civil Service of India, which is appointed to commence on the 25th of June, 1878, I transmit herewith, as required by the Regulations—

(1.) If a General Register Office certificate cannot be obtained, the instructions printed on the other side will show what evidence should be supplied. If evidence is already in the hands of the Commissioners, strike out "A certificate of my birth," and insert "Evidence is already in the possession of the Commissioners."

(1). A certificate of my birth, showing that I was born on the day of 18 , and that therefore my age on January 1, 1878, will be above 17 years (complete), and under 19 years.

(2.) The terms indicated by the marks of quotation must appear in the certificate, which must be given after personal examination, and bear date not earlier than 1st April 1878.

(2). A certificate signed by

of my having "no disease, constitutional affection, or bodily infirmity unfitting me for the Civil Service of India."

(3.) Two testimonials must be sent bearing date not earlier than 1st April, 1878. One of them should be given by an intimate acquaintance (not a relative) of not less than three or four years standing; the other, if the candidate has recently left school, should be given by his late school-master, or if he has had employment of any kind, by his late employer. If the candidate has been at any University, he should send a certificate of good conduct from his College tutor.

(3). Proof of my moral character, *viz.*:—

(1). A testimonial from

(2). A testimonial from

(4.) If Mathematics be named, state whether pure or mixed, or both are intended; if natural science be mentioned, state which two branches. If the History of England or English Literature be named, the annexed schedule should be filled up

(4). A statement of the branches of knowledge in which I desire to be examined, *viz.*:—

I have also to state, with reference to Section 2, Clause (*a*), of the Regulations, that I am a natural-born subject of Her Majesty.

I am, SIR,

Your obedient Servant,

*Name in full*_____

*Address*_____

_____

To the Secretary,
Civil Service Commission.

EVIDENCE OF AGE TO BE REQUIRED FROM CANDIDATES FOR THE CIVIL SERVICE OF INDIA.

I.—Every Candidate born in England or Wales should produce a Certificate from the Registrar-General of Births, Marriages, and Deaths, or from one of his provincial Officers. This Certificate may be obtained at Somerset House or from the Superintendent Registrar of the District in which the birth took place.

II.—A Candidate who is a Native of India must have his age certified by the Government of India, or of the Presidency or Province in which he may have resided.

III.—Every other Candidate *not producing the certificate* mentioned in Clause 1, must prove his age by Statutory Declaration, and should also, if possible, produce a record of Birth or Baptism, from some official Register; under which term may be included the Parochial Registers of Baptisms, the non-Parochial Registers of Baptisms and Births deposited at Somerset House under Acts of Parliament, the Register kept at the India Office of persons born in India, &c., &c. This Regulation applies—

1. To all Candidates not born in England or Wales.
2. To Candidates, who, though born in England or Wales, cannot produce the Registrar-General's Certificate.

The Civil Service Commissioners reserve to themselves the right of deciding in each case upon the sufficiency of the evidence produced, but they subjoin the following general rules for the guidance of Candidates:—

(*a*). The Declaration should specify precisely the date and place of birth, and should, if possible, be made by the father or mother of the Candidate. If made by any other person, it should state the circumstances which enabled the Declarant to speak to the fact. If an entry in a Bible or other family record be referred to, the Bible or other record must be produced at the time of making the Declaration, and must be mentioned in the Declaration as having been so produced.

(*b*). If the Candidate was born in England or Wales, the Declaration must contain a statement, that after due inquiry no entry has been found in the books of the Registrar-General; or a separate Declaration must be made to that effect.

(*c*). If no extract from any Register is produced, the Declaration must contain a statement, that after due inquiry no such Record is believed to exist; or a separate Declaration must be made to that effect.

(*d*). Statutory Declarations must be exactly in the form prescribed by the Act of 5 and 6 William IV., c. 62. A printed Form, if required, will be supplied on application to the Civil Service Commissioners.

N. B.—Clergymen, as such, are not qualified to take Declarations.

CIVIL SERVICE OF INDIA.

OPEN COMPETITION OF JULY, 1878.

HISTORY OF ENGLAND.—Period selected by the undersigned Candidate:—

ENGLISH LITERATURE.—Books selected by the undersigned Candidate:—

Signature _____

MEDICAL.

The 13th November 1877.

No. 617.—APPOINTMENT.—Surgeon S. H. Browne, M.D, to officiate as Civil Surgeon of Seoni, in the Central Provinces, during the absence on furlough of Surgeon B. Evers, or until further orders.

No. 621.—Second grade Assistant Surgeon Mahomed Sudr-ool-Huq is dismissed from the service of Government.

JUDICIAL.

[Published in a Gazette Extraordinary on the 14th instant.]

The 5th November 1877.

No. 1664*A*.—In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), His Honor the Lieutenant-Governor of Bengal is pleased, with the previous sanction of the Governor General in Council, to declare that the said Act is in force in the—

Districts of Darjeeling and Julpigoree (called in Act XIV of 1874 the Julpigoree and Darjeeling Divisions), excepting that part known as the Western Dooars to which the Act has already been extended.

District of Hazáribágh.

" of Lohardugga.

" of Manbhoom.

Purgunnah Dhalbhoom in Singhbhoom.

Mehals of Angul and Banki.

[Published in a Gazette Extraordinary on the 14th instant.]

No. 1664*B*.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act), His Honor the Lieutenant-Governor of Bengal is pleased, with the previous sanction of the Governor General in Council, to extend Act X of 1877 (the Code of Civil Procedure) to the—

Districts of Darjeeling and Julpigoree (called in Act XIV of 1874 the Julpigoree and Darjeeling Divisions.)

District of Hazáribágh

" of Lohardugga.

" of Manbhoom.

Purgunnah Dhalbhoom in Singhbhoom.

Mehals of Angul and Banki.

The 9th November 1877.

No. 1687*A*.—In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), His Honor the Lieutenant-Governor is pleased, with the previous sanction of the Governor General in Council, to declare that the said Act is in force in the Jhansie Division, comprising the districts of Jhansie, Jalaon and Lullutpore.

No. 1687*B*.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act), His Honor the Lieutenant-Governor is pleased, with the previous sanction of the Governor General in Council, to extend Act X of 1877 (the Code of Civil Procedure) to the Jhansie Division, comprising the districts of Jhansie, Jalaon and Lullutpore, except Sections 1 and 3 (which are already in force in the said Division) and Sections 15, 19, 23, 24, 25 and 652.

POLICE.

The 12th November 1877.

No. 532.—APPOINTMENT.—Captain C. T. Lane, District Superintendent of Police, Hyderabad Assigned Districts, to be Inspector General of Police and Jails in those Districts.

The 16th November 1877.

No. 357.—The services of Mr. H. B. Goad, District Superintendent of Police in the North-Western Provinces, are placed temporarily at the disposal of the Government of the Punjab.

ECCLESIASTICAL.

The 13th November 1877.

No. 380.—The Reverend B. M. Behr, M.A., Junior Chaplain, to be Senior Chaplain, with effect from the 26th ultimo.

No. 382.—The Reverend C. G. Moore, a Junior Chaplain on the Bengal Ecclesiastical Establishment, reported his arrival in Calcutta on the 31st ultimo.

Mr. Moore's services are placed at the disposal of the Government of Bengal.

ARTHUR HOWELL,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—SURVEYS.

Simla, the 13th November 1877.

No. 688.—Mr. J. P. Barker, Assistant Superintendent of the 2nd grade in the Mysore Revenue Survey, is granted leave to Europe on medical certificate for one year, under Section 12, Chapter IV of the Civil Leave Code.

SALT.

The 14th November 1877.

No. 219.—Privilege leave of absence for three months, under Chapter VII of the Civil Leave Code, is granted to Mr. W. S. Halsey, Officiating Commissioner of Inland Customs, with effect from the 19th instant, or any subsequent date on which he may avail himself of it.

FIBRES AND SILK.

The 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of Rheea, Ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile the demand for rheea continues and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council therefore considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Bhömeria nivea*.

4. A smaller reward not exceeding ten thousand rupees will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties and the fibre prepared from them must moreover always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces, in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*—

(1)—That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2)—That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars:—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens, through this Department.

COMMERCE AND TRADE.

The 15th November 1877.

No. 22 of 1877.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

BAY OF BENGAL—COAST OF BURMA.

(1.)—*Light-vessel marking Krishna Shoal.*

With reference to Notice to Mariners, No. 21 of 1877, issued by this Department, respecting the light-vessel marking the Krishna Shoal :—

Further information has been received from the Master Attendant at Rangoon, that the vessel, painted yellow, is moored in 8¼ fathoms, and exhibits, at an elevation of 60 feet (not 48 feet as previously given), a fixed bright light, which should be visible from a distance of 10 miles.

The blue light burnt every hour is visible 21 miles.

During the day, a *red* flag is shown from the Lantern Mast-head.

Position, latitude 15° 36′ 15″ N., longitude 95° 33′ 50″ E.

BAY OF BENGAL—ORISSA COAST.

(2.)—*Exhibition of light at Pooree.*

Information has been received from the Commissioner, Orissa, with reference to Notice to Mariners, No. 4 of 1877, published by this Department, that on the 7th August 1877 a light was exhibited from the east yard-arm of the Pooree flagstaff, visible seaward from a distance of 2 miles.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 3rd November 1877.

JOHN HENRY ELLIS, *Staff Comdr., R. N.,*
Deputy Supdt., Marine Survey of India.

By Order,

G. H. M. BATTEN,
Offg. Secretary to the Govt. of India.

(1.) This Notice affects the following Admiralty Charts :—Gulf of Martaban, No. 823; Bay of Bengal, No. 70*b*; Indian Ocean, No. 748*b*: also, Admiralty List of Lights, East Indies, &c., No. 96, page 16; Marine Survey of India Light List No. 87, and Taylor's Sailing Directory, Vol. I, page 498.

(2.) Bay of Bengal, No. 70*a* :—also Admiralty List of Lights, East Indies, &c., for 1877, Marine Survey of India Light List, and Taylor's Sailing Directory, Vol. I, page 468.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATION.—GENERAL.

Simla, the 12th November 1877.

No. 3249G.—APPOINTMENT.—Major T. Cadell, V.C., Political Agent, 1st Class, and Political Agent, Ulwar, is appointed to officiate as Resident, 3rd Class, and is posted to Marwar, with effect from the date of receiving charge, *vice* Major Walter, proceeding on furlough.

Major V. E. Law, Officiating Political Agent, 3rd Class, and Officiating Political Agent, Jeypore, is posted to Ulwar.

T. J. CHICHELE PLOWDEN,
Offg. Under-Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 12th November 1877.

APPOINTMENTS AND PROMOTIONS.

No. 1010.—MEDICAL DEPARTMENT—

Surgeon-Major A. C. C. DeRenzy, Sanitary Commissioner, Punjab (on furlough), to be a Deputy Surgeon-General, with permanent rank, to complete the establishment, and in succession to Deputy Surgeon-General J. C. Bow, M.D., deceased.

The 14th November 1877.

No. 1011.—BRIGADE STAFF—

Colonel W. C. Trevor, C. B., 54th Foot, to the Brigade Staff of the Army with the rank of Brigadier-General, with effect from the date on which he may take up the duties of the office, in succession to Brigadier-General R. Hume, C. B., who vacates on promotion.

The 15th November 1877.

No. 1012.—STAFF CORPS—

The undermentioned officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the date specified, under the provisions of Government General Order No. 808, of the 26th September 1866, subject to Her Majesty's approval:

Captain Charles St. John Burren Barnett ... ... } 4th November 1877.
Captain Alexander George Ross }

No. 1013.—LONDON GAZETTE—

The following extract is published for general information:—

"*London Gazette,*" *9th October* 1877, *page* 5551.
India Office, 9th October 1877.

Her Majesty has been pleased to approve of the following promotions amongst the officers of the Staff Corps made by the Governments in India:—

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major George Cadogan Thomson. Dated 19th July 1877.

Major Thomas Deuchy. Dated 20th July 1877.

To be Major.

Captain Edward George Wace. Dated 1st July 1877.

To be Captains.

Lieutenant George Frederick Young. Dated 30th June 1877.

Lieutenant Francis Charles Burton. Dated 11th July 1877.

Lieutenant Cecil John Russell Fulford. Dated 18th July 1877.

Lieutenant Robert Tomkyns Hawkes. Dated 18th July 1877.

Lieutenant John Aloysius Miley. Dated 18th July 1877.

No. 1014.—PUNJAB FRONTIER FORCE—

2nd Punjab Cavalry.

Lieutenant L. T. Bishop, Squadron Officer, to be Adjutant, *vice* Captain J. R. Campbell, promoted.

3rd Punjab Cavalry.

Lieutenant C. C. Egerton, Squadron Officer, to be Adjutant, *vice* Captain J. D. Macpherson, promoted..

5th Punjab Cavalry.

Captain F. S. Carr, Squadron Officer, who has vacated the appointment of Adjutant on promotion, to officiate as Adjutant, there being no qualified subaltern available in the regiment.

(Queen's Own) Corps of Guides.

Lieutenant F. D. Battye, Wing Officer and Quartermaster, to be Adjutant, *vice* Captain W. Battye, promoted.

Lieutenant M. C. Cooke-Collis, Wing Officer, to be Quartermaster, *vice* Lieutenant Battye.

1st Sikh Infantry.

Lieutenant F. R. Begbie, Wing Officer and Quartermaster, to be Adjutant, *vice* Captain A. F. Lambe, promoted.

Lieutenant A. C. Bunny, Wing Officer, to be Quartermaster, *vice* Lieutenant Begbie.

2nd Sikh Infantry.

Captain W. O. Thompson and Captain F. E. Hastings, Wing Officers, who have vacated the appointments of Adjutant and Quartermaster on promotion, to officiate as Adjutant and Quartermaster, respectively, there being no qualified subalterns available in the regiment.

3rd Sikh Infantry.

Lieutenant C. H. M. Smith, Wing Officer and Quartermaster, to be Adjutant, *vice* Captain W. C. Ramsden, promoted.

Lieutenant E. J. N. Fasken, Wing Officer, to be Quartermaster, *vice* Lieutenant Smith.

4th Sikh Infantry.

Lieutenant C. Dempster, Wing Officer (on furlough), to be Adjutant, *vice* Captain A. Scott, promoted.

Captain Scott to officiate as Adjutant until the return of Lieutenant Dempster from furlough, there being no qualified subaltern available in the regiment.

Captain V. Rivaz, Wing Officer, who has vacated the appointment of Quartermaster on promotion, to officiate as Quartermaster, there being no qualified subaltern available in the regiment.

1st Punjab Infantry.

Lieutenant T. C. Pears, Wing Officer, 3rd Punjab Infantry, to be Wing Officer, *vice* Lieutenant D. A. A. Macpherson, appointed to the Military Accounts Department, and to be Adjutant, *vice* Captain L. R. H. D. Campbell, promoted.

Captain H. Howell, Wing Officer, who has vacated the appointment of Quartermaster on promotion, to officiate as Quartermaster, there being no qualified subaltern available in the regiment.

Lieutenant G. Pycroft, 1st Battalion, 25th Foot, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer, on probation.

2nd Punjab Infantry.

Lieutenant R. R. N. Sturt, Wing Officer, to be Adjutant, *vice* Captain A. D. Strettell, promoted.

3rd Punjab Infantry.

Captain J. E. P. Mosley, Wing Officer, who has vacated the appointment of Adjutant on promotion, to officiate as Adjutant, there being no qualified subaltern available in the regiment.

Lieutenant W. A. D'O. Mealy, 67th Foot, Officiating Wing Officer, 38th Madras Native Infantry, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer, on probation.

Sub-Lieutenant W. Cook, 89th Foot, Wing Officer, 40th Madras Native Infantry, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer, on probation.

4th Punjab Infantry.

Lieutenant T. J. O'D. Renny, Wing Officer, to be Adjutant, *vice* Captain A. I. Shepherd, promoted.

Lieutenant E. B. Nixon, Wing Officer, to be Quartermaster, *vice* Captain A. Gaselee, promoted.

5th Punjab Infantry.

Lieutenant J. E. Mein, Wing Officer, to be Quartermaster, *vice* Captain C. Young, promoted.

6th Punjab Infantry.

Lieutenant H. B. Urmston, Wing Officer, to be Adjutant, *vice* Captain T. F. Bruce, promoted.

Lieutenant E. B. J. Vaughan, Wing Officer, to be Quartermaster, *vice* Captain A. N. Sandilands, promoted.

5th Goorkha Regiment (The Hazara Goorkha Battalion).

Captain L. R. Battye, Wing Officer, to officiate as Adjutant, and Captain J. M. Sym, Wing Officer, who has vacated the appointment of Quartermaster on promotion, to officiate as Quartermaster, there being no qualified subalterns available in the regiment.

BARRACK AND HOSPITAL SUPPLIES.

No. 1015.—The following corrections are to be made to G. G. O. No. 681 of 1877 :—

TABLE No. 154 (COMMISSARIAT), APPENDIX A.

Scale of Fuel authorized for Barracks and Hospitals of British Troops in the Bengal Presidency.

Class.	Stations.	Daily scale of fuel for each fire-place.	Buildings where fires are authorized.	REMARKS.
A.	Bhagsu. Banikhet. Chakrata. Cherat. Dagshaie. Dalhousie. Darjeeling. Jutogh. Kasauli. Landour. Murree, and adjacent hill stations. Naini Tal. Ranikhet, and adjacent hill stations.	From 15th October to 15th March inclusive 160 lbs. per diem for each large fire-place and 80 lbs. for each small fire-place. From 16th March to 14th October inclusive 80 lbs. for each large fire-place and 40 lbs. for each small fire-place per diem, for as many days only as the issue may be considered *absolutely necessary* by the officer commanding the station.	Barracks and hospitals.	At Darjeeling the scale of fuel from 15th October to 15th March inclusive may be increased to 2 cwts. (224 lbs.) for each large fire-place, and 1 cwt. (112 lbs.) for each small fire-place, if considered *absolutely necessary* by the officer commanding the station.
B.	Pachmarhi. Solon. Sabathu.	From 1st December to end of February inclusive 80 lbs. for each large fire-place and 40 lbs. for each small fire-place. From 10th June to 10th September inclusive 60 lbs. for each large fire-place and 30 lbs. for each small fire-place, for as many days only as the issue may be considered *absolutely necessary* by the officer commanding the station.	Barracks and hospitals.	
C.	Attock (Fort). Campbellpore. Dera Ismail Khan. Kangra (Fort). Nowshera. Peshawur. Rawal Pindi.	From 1st December to 15th March inclusive 160 lbs. for each large fire-place and 80 lbs. for each small fire-place.	Barracks and hospitals.	

Class.	Stations.	Daily scale of fuel for each fire-place.	Buildings where fires are authorized.	REMARKS.
D.	Amritsar. Ferozepore. Govindgurh(Fort). Jullundur. Lahore (Fort). Meean Meer. Mooltan. Sialkot.	From 1st December to 15th February inclusive 80 lbs. for each large fire-place and 40 lbs. for each small fire-place, for as many days only as the issue may be considered *absolutely necessary* by the officer commanding the station.	Barracks and hospitals.	
E.	Delhi. Meerut. Roorkee. Umballa.	From 15th December to 15th February inclusive 80 lbs. for each large fire-place and 40 lbs. for each small fire-place, for as many days only as the issue may be considered *absolutely necessary* by the officer commanding the station.	Hospitals and married quarters.	
F.	Agra. Allahabad. Muttra. Cawnpore. Fatehgarh. Bareilly. Fyzabad. Lucknow. Moradabad. Sitapur. Shahjehanpore.	From 15th December to 31st January inclusive 80 lbs. for each large fire-place and 40 lbs. for each small fire-place, for as many days only as the issue may be considered *absolutely necessary* by the officer commanding the station.	Women's hospital only.	

NOTES.—1. The foregoing scale being a *maximum* one, the requirements of the troops may frequently be met by a smaller quantity, and with this object in view, the actual issue shall be notified from time to time in station orders; the intervals between the publication of each order is left to the discretion of the officer commanding the station, who will take advantage of every change in the weather in order that the consumption of fuel may be no more than is necessary for the comfort of the troops.

2. Fuel for married quarters, guard-rooms, regimental staff and other sergeants' quarters, battery office, hospital nurse, hospital office, institute, library, orderly-rooms, prison-room, and quartermasters' stores, will be issued on the scale laid down for small fire-places, and for only one in each separate set of quarters when but one family is occupying the place, irrespective of the number of fire-places which may exist.

3. The period for which fuel is sanctioned for hospital sergeants and nurses will be the same as if they were living in barracks.

4. When separate "day rooms" with fire-places exist in barracks, fuel will not be issued in addition to dormitories *exclusively* used as such.

5. Where no fire-places exist in hospital buildings at stations where fuel is authorized for hospitals, stoves or braziers with pipes leading to the open air will be supplied by the Public Works Department, and an issue of charcoal will be made in lieu of wood, provided that the cost of charcoal so supplied does not exceed that of the quantity of wood sanctioned.

6. In the case of an outbreak of epidemic disease, or other extraordinary circumstance, the scale of fuel to be supplied to any station in the Bengal presidency will be fixed by the officer commanding on the recommendation of the senior medical officer and with strict regard to the actual requirements of the case.

7. When fires are considered to be *absolutely necessary* at stations not enumerated in the foregoing table, the officer commanding the station may, when time will not admit of previous reference being made to the Commander-in-Chief or Government, issue the necessary orders for fuel to be supplied in such quantities and for such period only as he may deem necessary.

8. Fuel is sanctioned for all medical subordinates (except hospital assistants) doing duty at hill stations (classes A and B) *only* at the rate of 40lbs. per diem in winter and 20lbs. per diem in summer, The issue during the summer and winter months will correspond with the period of supply as made to the troops located in the same station.

9. Fuel is sanctioned to bazar, barrack, commissariat and ordnance sergeants and station butchers (when compelled to live away from the barracks) at those stations only where issued to the troops, at the rate of 40lbs. per diem in winter and 20lbs. per diem in summer. The issue during the summer and winter months will correspond with the period of supply as made to the troops located in the same station.

(*a.*) When the Commissariat Department is unable to arrange for the supply of fuel, compensation at the rate of Re. 1-4-7 per mensem is admissible. Compensation to bazar, commissariat and ordnance sergeants will be paid by the Commissariat Department, and to barrack sergeants by the Public Works Department.

(*b.*) A non-commissioned officer acting as a sub-conductor is entitled to fuel as for departmental staff sergeants.

(*c.*) When a commissariat sergeant is absent from a hill station on command, his wife is entitled to fuel at the same scale as if her husband were present.

10. Soldier students attached to the Thomason College at Roorkee, are entitled to fuel when issued to the troops on the class E scale for small fire-places.

11. The size of the pieces of firewood to be issued to barracks and hospitals will be determined by the officer commanding the corps, depôt or detachment subject to the approval—when the Executive Commissariat Officer considers it necessary—of the officer commanding the station. But in no instance must the pieces of firewood exceed eighteen inches in length.

12. The fuel in barracks will be under the charge of a non-commissioned officer, and in hospitals under that of the senior warrant medical officer.

13. An allowance of Rs. 4 per mensem is sanctioned to master-tailors in lieu of fuel for the purpose of warming the tailor's shop.

14. The native hospital of each of the mountain batteries of Royal Artillery stationed at Khyragully and Jutogh is allowed fuel for one fire-place between 16th March and 14th October inclusive, and for two fire-places between 15th October and 15th March inclusive, on the certificate of the officer in medical charge that fires are *absolutely necessary*.

15. When the only firewood available for issue is of inferior heating quality, or is saturated with wet, the officer commanding the station is empowered to sanction the issue of a small additional percentage on the scale, to compensate for the loss to the troops, but this will be done on his own responsibility.

16. The supply of firewood is not authorized for canteens at hill stations.

FIREWOOD FOR HOSPITALS OF NATIVE TROOPS.

The issue of firewood is sanctioned for hospitals of native troops at the following stations, the scale and restrictions prescribed for British troops at the same or neighbouring stations being held applicable:—

I.—The following stations of the Punjab Frontier Force:—Abbottabad*, Murdan, Kohat, Bunnoo, Dera Ghazi Khan, Rajunpore, Dera Ismail Khan.

II.—To the native regimental and station hospitals at all stations in the Peshawar District and Rawal Pindi and Lahore Divisions.

III.—To the native hospitals at the following miscellaneous stations:—Jullundur, Almorah, Petoraghur, Shillong†, Dibrughur.

EQUIPMENT.

No. 1016.—BRITISH ARMY—

In supersession of G. G. O. No. 550 of 1872, which is hereby cancelled, His Excellency the Governor General in Council is pleased to direct the publication of the following rules for the disposal of arms, ammunition and stores in possession of British troops returning to England, which rules are to be strictly observed in future:—

Royal Artillery.

1. Batteries of Horse and Field Artillery are to take home with them their 24 carbines, 1 set of accoutrements, 1 haversack and 1 kit bag per man embarked; also 1 sword and scabbard per man, drivers excepted.

2. Garrison batteries will take with them 1 carbine, 1 sword with scabbard, 1 set of accoutrements, 1 haversack, and 1 kit bag per man embarked.

Cavalry.

3. Hussar regiments will take home 1 carbine, 1 sword with scabbard, 1 set of accoutrements, 1 haversack, and 1 kit bag per man embarked. Also 1 pistol per staff sergeant, troop sergeant-major, and trumpeter.

4. Lancer regiments will take 1 pistol, 1 lance, 1 sword with scabbard, 1 set of accoutrements, 1 haversack, and 1 kit bag per man embarked.

Infantry.

5. Regiments armed with the Henry-Martini rifle will take with them 1 rifle, 1 set of accoutrements, 1 haversack, and 1 kit bag per man embarked.

6. All regiments and batteries returning to England will take with them the whole of their regimental stores connected with personal equipment and armourer's tools, making their own arrangements for disposing of their workshop tools. They will also take home the appointments appertaining to trumpeters, drummers and pioneers, together with such musical instruments as are the property of Government. 40 rounds of ammunition per small arm will be taken by regiments of Infantry, and 20 rounds by regiments of Cavalry and batteries of Royal Artillery, to the port of embarkation, and will there be returned into store, as ammunition is provided on board Her Majesty's Indian troopships.

7. A battery or regiment under orders for England will dispose of its camp equipage in accordance with the instructions it will receive from the Quarter-master General's Department.

8. All regimental stores, ammunition, and equipment, with the exception of those above detailed, will be returned by the regiment or battery into the arsenal or ammunition depôt on which it is dependent, one month before it leaves its station, and receiving officers will be held personally responsible that none of the articles above authorised to be taken home are returned into store.

9. When a battery or regiment under orders for England is about to leave its station, the officer commanding the station will convene a committee of experienced officers, of which the officer commanding the battery or regiment shall be President or Member, to survey the

* At Abbottabad between such dates not exceeding 5 months as the senior medical officer on the spot may deem necessary.

† At Shillong during the rains from April to September an annual supply of 210 maunds of coal is sanctioned as fuel for the native regimental hospital in addition to the winter allowance.

equipment and stores which are to be returned as above into ordnance store as well as those to be taken to England. The reports of the equipments to be returned into store will be sent to the Ordnance Office, Calcutta, Madras, or Poona, as the case may be. The reports of the equipments to be taken to England will be prepared in triplicate, and of these one copy will remain with the officer commanding, for delivery on arrival, to the authorities at the War Office, or at the Colony, or other British possession to which the troops may be proceeding. One to be sent to the Adjutant General for transmission to the India Office, through the Government of India, and one to the Controller of Military Accounts of the presidency.

10. When a battery under orders for England is ordered to march from the station where it has been located, to another station, for the purpose of handing over its horses and equipment, the committee detailed in the foregoing paragraph will be assembled, as soon as possible, after its arrival at the latter station.

11. In preparing the reports of the equipment to be taken to England, the committee will carefully fill in the first seven columns, the remainder being left blank for completion at the India Office.

FURLOUGH AND LEAVE.

No. 1017.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave :—

Surgeon-Major Archibald Macdonald Garden, Superintendent General of Vaccination, Punjab,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Surgeon Albert Baird Seaman, Medical Officer, 2nd (Queen's Own) Regiment of Native (Light) Infantry,—medical certificate, for two years, under Rule IX, Note I, of the Regulations of 1868.

No. 1018.—REPORTS OF ARRIVAL—

Deputy-Surgeon General G. H. Ray, M.D.,—Bombay, 27th October 1877.

Deputy Surgeon-General E. C. Thorp, M.D.,—Bombay, 1st November 1877.

Lieutenant-Colonel (Brevet Colonel) J. S. Rawlins, Bengal Staff Corps, Commandant, 1st Goorkha Regiment (Light Infantry),—Bombay, 1st November 1877.

Lieutenant-Colonel R. Worsley, Infantry, Wing Commander, 36th (The Bareilly) Regiment of Native Infantry,—Bombay, 29th October 1877.

Lieutenant-Colonel T. E. Webster, Bengal Staff Corps, Wing Commander, 9th Regiment of Native Infantry,—Bombay, 29th October 1877.

Major R. M. Skinner, Bengal Staff Corps, District Superintendent of Police, 1st grade, Mozufferpore, Bengal,—Bombay, 29th October 1877.

Major L. Smith, Bengal Staff Corps, Wing Officer, 3rd Goorkha (The Kemaoon) Regiment,—Bombay, 29th October 1877.

Captain S. W. Jenner, Royal Engineers, Executive Engineer, 4th grade, Military Works, Public Works Department,—Bombay, 1st November 1877.

Captain G. F. L. Marshall, Royal Engineers, Executive Engineer, 2nd grade, Public Works Department,—Bombay, 1st November 1877.

Captain H. Paterson, Bengal Staff Corps, Wing Officer, 23rd (Punjab) Regiment of Native Infantry (Pioneers),—Bombay, 24th October 1877.

Captain *Sir* B. P. Bromhead, *Bart.*, Bengal Staff Corps, Wing Commander, 40th (The Shahjehanpore) Regiment of Native Infantry,—Bombay, 29th October 1877.

Captain R. O. Vyvyan, General List, Infantry, Wing Officer, 40th (The Shahjehanpore) Regiment of Native Infantry,—Bombay, 29th October 1877.

Surgeon W. N. Keefer, Medical Officer, 20th (Punjab) Regiment of Native Infantry,—Bombay, 29th October 1877.

Lieutenant B. C. Graves, Bengal Staff Corps, Wing Officer, 31st (Punjab) Regiment of Native Infantry,—Bombay, 1st November 1877.

Lieutenant J. F. Rivett-Carnac, Bengal Staff Corps,—Bombay, 29th October 1877.

ORDNANCE.

No. 1019.—The following clauses in list of changes in War Matériel, are made applicable to India :—

Dated 1st July 1877.

3131. Carriages, iron, wrought, travelling, field, complete, rifled M. L. 9-pr. and 16-pr. Wagons, iron, wrought, ammunition, with boxes complete, rifled M. L., 9-pr. and 16-pr. Limbers, iron, wrought, field, with boxes complete, rifled M. L. 9-pr. and 16-pr. Alterations and additions (See § §. 2991, 3045.)	Paras. 2, 3, 4, 5, 6, 7, 8 and 10, so far as they refer to the 9-pounder.

3132. Carriages, garrison, wrought iron, double plate.

Holes in brackets, to allow water to escape.

3134. Lanyards, friction tube. New form of hook.

3136. Pieces, pivot, for elevating arc, complete, for 8 inch rifled M. L. howitzer of 46 cwts. (Mark I) 25-pr. rifled M. L. gun of 18 cwts. (Mark I).

Dated 1st August 1872.

2305. Musical instruments.

PENSIONS.

No. 1020.—The undermentioned out-pensioners of the Royal Hospital at Chelsea are permitted to draw their pensions (which are chargeable to Imperial revenue) in India from the dates they cease to receive regimental pay :—

Sergeant Frederick Timothy Ryan, late 3rd Brigade, Royal Artillery,—two shillings and two and half pence per diem.

George Cox, late 63rd Foot (16th Brigade),—one shilling per diem.

No. 1021.—Syce Sooban Khan of F-C, late A-F, Royal Horse Artillery, is granted an injury pension in the third degree, Rs. 1-8 per mensem, from the date of his discharge, payable in the North-Western Provinces circle.

No. 1022.—In G. G. O. No. 813 of 1877, for "Jemadar" Luchmun Thappa, late 3rd Goorkha (The Kemaoon) Regiment, read *Subadar* Luchmun Thappa, late 3rd Goorkha (The Kemaoon) Regiment.

RETIREMENTS.

No. 1023.—In continuation of G. G. O. No. 938, dated the 19th October 1877; the undermentioned officers are permitted to retire from the service from the date specified, under the provisions of G. G. O. No. 8 of the 1st January 1877 :—

No.	RANK AND NAMES.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£ s. d.	£ s. d.	£ s. d.		
25	Lieutenant-Colonel (Brevet Colonel) Benjamin George Vander Gucht.	Staff Corps	456 5 0	325 7 0	.....	15th November 1877.	England.
26	Lieutenant-Colonel (Brevet Colonel) Edward John Wild.	Infantry ...	365 0 0	.....	5,222 0 0	Ditto.	Ditto.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 16th November 1877.

MAIL SERVICE.

No. 35.—Whenever an Indian Government ship arrives in port with letters or mails on board, they are to be sent immediately to the Post Office in charge of an officer, or other trustworthy person, should no officer be available;—should exceptional circumstances render this course impossible, intimation should be sent without delay to the Post Office that such mails, &c., are on board.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Simla, the 10th November 1877.

No. 500.—The services of Major C. Mant, R.E., Executive Engineer 1st grade, on special duty, are replaced at the disposal of the Government of Bombay.

The 13th November 1877.

No. 501.—Mr. H. Dangerfield, Executive Engineer 3rd grade, temporary rank, and Manager Nizam's State Railway, is transferred to the Central System of State Railways.

The 14th November 1877.

No. 502.—ERRATUM.—In Public Works Department Notification No. 421, dated 24th Septémbe 1877, *for* "Mr. W. G. S. Cotton, Executive Engineer 4th grade," *read* Mr. W. G. L. Cotton Executive Engineer 3rd grade, temporary rank."

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, NOVEMBER 17, 1877. (Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid *in advance*.

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Subscription for *Gazette* and Supplement per annum	15	0	0
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Postage on single copies varies according to weight.

E. J. DEAN,

Publisher, Gazette of India.

COMPTROLLER GENERAL'S OFFICE.

NOTIFICATION.

Calcutta, the 16th November 1877.

No. 1600.—The rate of conversion of Indian into sterling money for Overland Money Orders has been changed to 1*s.* 9*d.* per rupee. Schedule 13 of the Tariff Table is therefore in force until further notice.

W. WATERFIELD,

Offg. Comptroller General.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Simla, the 6th November 1877.

Offices opened during the month of October 1877.

Name of Station.	Where situated.	Date.	Remarks.
*Dehra Dún ...	N. W. Provinces .	1st ...	Re-opened.
*Matheran ...	Bombay Presidency	1st ...	Ditto.

* Season Offices.

ALBERT CAPPEL,

Offg. Dir. Genl. of Tels. in India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 13th November 1877.

No. 94.—Mr. Mirza Hossein Ali Khan has been granted by the Director, Persian Telegraph, an extension of leave for sixteen days, in continuation of the six months' furlough granted him in Notification No. 36, dated 26th June 1876, under Section 7 of Supplement F of the

Civil Leave Code, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

No. 95.—Mr. S. Fearn, Mechanician, has been granted by the Deputy Director, Persian Gulf Telegraph, privilege leave for two months, under Section 12 of Supplement F of the Civil Leave Code, with effect from 10th September to 9th October 1877, and from 29th October 1877. For the period from 10th to 28th October 1877 Mr. Fearn was on duty, having been re-called from leave in the interest of the public service.

This cancels Notification No. 91, dated 13th September 1877.

No. 96.—Mr. J. Possmann, Superintendent, has been granted by the Deputy Director, Persian Gulf Telegraph, subsidiary leave from 29th October to 1st November 1877 inclusive, under Section 24 (*b*) of the Civil Leave Code, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Simla, the 6th November 1877.

Subsidiary leave, preparatory to furlough, is granted to Lieutenant E. P. Leach, R. E., Assistant Superintendent, Topographical Survey, for thirty days, from the forenoon of the 8th instant, under Sections 24 and 28(*d*)1, Chapter VI of the Civil Leave Code.

H. L. THUILLIER, *Major-Genl.,*
Surveyor General of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 10th November 1877.

No. 53.—Baboo Nocoorkristo Mookerjee, Overseer, 1st Grade, has been granted privilege leave for thirteen days (with effect from the 20th ultimo), from which he returned on the forenoon of the 2nd instant.

The 12th November 1877.

No. 54.—Captain G. R. Gibbs, Executive Engineer, 3rd Grade, Assistant to Chief Engineer, Central India, is posted to the charge of the Neemuch Division.

No. 55.—Mr. R. E. Nelson, Assistant Engineer, 1st Grade (temporary Executive Engineer, 4th Grade) Officiating Executive Engineer, Neemuch Division, is re-transferred to the Mhow Division.

By Order,
A. CADELL, *Colonel, R.E.,*
Secy. to Agent, Govr. Genl.,
for Central India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 7th November 1877.

No. 1414.—Captain D. W. K. Barr, 1st Assistant to the Agent, Governor General for Central India, held charge of the current duties of the Office of the Agent, Governor General for Central India, in addition to his own duties, from the forenoon of the 18th September 1877 to the afternoon of the 2nd November 1877, during the absence on special duty at Simla of Lieutenant-General Sir H. D. Daly, K.C.B.

The 10th November 1877.

No. 1430.—With reference to Notification No. 1155, dated 9th September 1877, Sahibzada Mahomed Wahid-ud-din, Attaché to the Agent, Governor General for Central India, availed himself of the leave therein granted on the afternoon of the 2nd October 1877, and reported his return to duty on the afternoon of the 1st instant; the unexpired portion of the leave, *viz.*, twelve days, is hereby cancelled.

F. H. MAITLAND, *Captain,*
2nd Asstt. to the Agent Govr. Genl.
for Central India.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 10th November 1877.

No. 102.—Mr. Tajud-Din Hussain, Assistant Commissioner, 2nd Class, Hyderabad Assigned Districts, has been granted privilege leave for three months, with effect from the 2nd November, or from such date as he may avail himself of it.

By Order,
A. J. DUNLOP,
Offg. 2nd Asstt. Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 9th November 1877.

No. 105.—With reference to Public Works Department Notifications Nos. 440 and 467, dated respectively 5th and 24th October 1877, Major I. P. Westmorland, R.E., took over charge of the Office of Examiner of Accounts, Military Works, from Mr. F. Barnes on the forenoon of the 1st November 1877.

No. 106.—With reference to Public Works Department Notification No. 47 of the 7th February 1877, Mr. T. H. Bainbridge, Overseer, 1st Grade, on return from the Bombay Famine Relief Works, is posted to the Lahore Command, Military Works.

The 10th November 1877.

No. 107.—Mr. J. P. C. Anderson, Superintending Engineer, returned from the furlough granted to him in Inspector General's Notification No. 61, dated 4th April 1876, and resumed charge

of the Office of Superintending Engineer, Sirhind Command Military Works, from Major W. B. Holmes, R. E., on the forenoon of 5th November 1877.

Mr. Anderson is granted subsidiary leave from 27th October to 4th November 1877 to enable him to join his appointment.

No. 108.—With the sanction of the Government of India, Public Works Department, Mr. W. R. Barker and Lieutenant F. B. D'Aguilar, R. E., Assistant Engineers, 1st Grade, are appointed to officiate as Executive Engineers of the Allahabad and Fyzabad Executive Divisions, respectively, during the absence on privilege leave of Captain Clive and Mr. LeLievre.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Meerut Command.

Meerut, the 13th November 1877.

No. 73.—Captain W. P. Tomkins, R.E., Executive Engineer, Morar Division, Military Works, returned on the forenoon of the 6th instant from the three months' privilege leave granted him in this office Notification No. 38, dated 29th June 1877.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Command, Military Works.

Rawul Pindi Command.

Rawul Pindi, the 8th November 1877.

No. 2640.—Sergeant W. G. Westwood, Overseer, 1st Grade, is transferred from the Peshawar Water-Supply to the Peshawar Division, Military Works, as a temporary arrangement. He joined the latter on the 2nd instant.

No. 2645.—Lieutenant A. Hildebrand, R.E., Temporary Assistant Engineer, 1st Grade, is transferred from the Peshawar Water Works to the Rawul Pindi Division, Military Works, with effect from the 5th October 1877.

D. LIMOND, *Lieut.-Col., R.E.,*
Supdg. Engr., Rawul Pindi Command, Military Works.

Simla Imperial Circle.

Simla, the 6th November 1877.

No. 682.—One month's privilege leave granted to Mr. W. Girling, Sub-Engineer, under Supplement F, Section 12, of the Civil Leave Code, from the date of his availing himself of it.

JOHN P. STEEL, *Major, R.E.,*
Offg. Supdg. Engineer, Simla Imperial Circle.

Sirhind Command.

Umballa, the 6th November 1877.

No. 29.—With reference to Inspector General, Military Works,' Notification No. 103 of 30th October 1877, Mr. J. W. Wright, Executive Engineer, was relieved of his duties in the Umballa Division on the afternoon of the 25th idem, and returned to Jullundur and resumed charge of that Division from Mr. F. C. Murray, Officiating Executive Engineer, on the forenoon of the 26th October 1877.

No. 30.—ERRATUM.—In this Office Notification No. 26 of 22nd October 1877, for the words "*18th current*" in the third line, read "*13th current.*"

JOHN P. C. ANDERSON,
Supdg. Engr., Sirhind Command, Mily. Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Lucknow, the 8th November 1877.

Mr. J. B. Braddon, Assistant Auditor, Oude and Rohilkund Railway Accounts, reported his return to duty on the afternoon of the 7th November 1877 from the one month's privilege leave granted him in Public Works Department Notification No. 445, dated 11th October 1877.

W. A. J. WALLACE, *Capt., R.E.,*
Offg. Consg. Engr. to the Govt. of India for Guaranteed Railways.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Simla, the 7th November 1877.

No. 31.—With the approval of the Government of India, a second Division has been formed on the Sindia Railway from the 1st November 1877, with the following limits:—

From Chola-ke-Sérai on the right bank of the Chumbul to Gwalior.

The 9th November 1877.

No. 32.—With reference to Government of India, Public Works Department, Notification No. 487 of the 3rd November 1877, Mr. R. W. L. Toozs, Assistant Engineer, 2nd Grade, is posted to the Holkar and Neemuch Railways.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 9th November 1877.

No. 73.—With reference to Government of India, Public Works Department, Notification No. 309 of the 4th July 1877, Mr. A. Johnstone, Supervisor, 2nd Grade, was relieved of his duty on the Tirhoot State Railway and left for Multan on the afternoon of the 10th August 1877.

No. 74.—Mr. W. M. Johnston, Assistant Traffic Superintendent, Tirhoot State Railway, is granted six weeks' privilege leave with effect from the 29th October 1877.

No. 75.—Mr. P. Bradley, Sub-Engineer, 1st Grade, Tirhoot State Railway, returned on the forenoon of the 24th October 1877 from the privilege leave granted in Notification No. 36 of the 5th August 1877. The unexpired portion of his leave is cancelled.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director.

Western System.

Rawul Pindi, the 12th November 1877.

No. 39.—Mr. J. M. Luff, Executive Engineer, 1st Grade, Indus Valley State Railway, is transferred to the Staff under the Engineer-in-Chief, Punjab Northern State Railway.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 8th November 1877.

No. 75.—Mr. D. O'Neill, Sub-Engineer, 2nd Grade, was relieved of his duties in the Barnagar Division on 23rd October 1877 to join the Neemuch Extension Division, to which he is transferred.

No. 76.—Mr. W. C. L. Floyd, Executive Engineer, Temporary 4th Grade, attached to Ghat Division, returned on the afternoon of 1st November 1877 from one month's privilege leave granted him in Notification No. 59, dated 27th September 1877.

No. 77.—Mr. A. Sulivan, Assistant Engineer, 2nd Grade, was relieved of his duties in the Barnagar Division on 24th October 1877 to join the Neemuch Extension Division, to which he is transferred.

CHARLES CHEYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawal Pindi, the 3rd November 1877.

No. 101.—Baboo Sheo Dyal, Assistant Engineer, 3rd Grade, is transferred from the Peshawar Survey to the Soán Division. He left the former on the forenoon of 29th October 1877 and joined the latter division on the same date, forenoon.

No. 102.—Mr. A. S. Gerrard, Assistant Engineer, 1st Grade, Ravi Division, returned to duty on the forenoon of 13th October 1877 from the two months' leave, to study Native languages, granted to him by Notification No. 90, dated 1st September 1877.

No. 103.—Baboo Chunder Kant Chuckerbutty, Supervisor, 1st Grade, Ravi Division, returned to duty on the afternoon of 11th October 1877, from the one month and twenty-six days' privilege leave granted to him by Notification No. 89, dated 1st September 1877.

The 10th November 1877.

No. 104.—With reference to Public Works Department Notification No. 440, dated 5th October 1877, Major I. P. Westmorland, R.E., made over, and Major D. H. Trail, R.E., received, charge of the Office of Examiner of Accounts, Punjab Northern State Railway, on the afternoon of 30th October 1877.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 12th November 1877.

No. 58.—Mr. J. A. Kearney, Accountant, 4th Grade, attached to the Office of Examiner of Accounts, Rajputana State Railway, is granted one month's privilege leave from the 5th instant.

No. 59.—Mr. W. Ogden, Accountant, 3rd Grade, transferred to the Office of the Accountant General, Public Works Department, under Government of India, Public Works Department, Notification No. 452, dated 13th ultimo, was relieved of his duties in the office of the Examiner of Accounts, Rajputana State Railway, on the afternoon of the 10th instant.

No. 60.—Pundit Janki Nath, Accountant, 4th Grade, attached to the Office of Examiner of Accounts, Rajputana State Railway, is granted one month's privilege leave from 9th instant.

No. 61.—ADDENDUM.—The Notification by this office, bearing date the 23rd October 1877, page 596 of Part II of the *Gazette of India*, should have been numbered 54.

FRED. FIREBRACE,
Manager.

SINDIA STATE RAILWAY.

NOTIFICATION.

Agra, the 8th November 1877.

No. 28.—Mr. W. Tatlock, Sub-Engineer, 2nd Grade, is transferred from 1st to 2nd Division of this Railway, with effect from the 15th instant.

HORACE BELL,
Engineer-in-Chief.

WESTERN RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Ajmere, the 19th September 1877.

No. 1344.—With reference to Director of State Railways', Central System, Notification No. 13, dated 10th September 1877, transferring Mr. C. Thomson, Assistant Engineer, 1st Grade, to this Railway, that Officer reported his arrival on the forenoon of the 27th August 1877, and is placed in temporary charge of the Beawur Division.

No. 1345.—With reference to Director of State Railways', Central System, Notification No. 16, dated 10th September 1877, posting Private J. Litchfield, Overseer, 1st Grade, and Baboo Amar Singh, Overseer, 3rd Grade, to this Railway, these Subordinates reported their arrivals on the forenoon of the 10th September 1877.

No. 1348.—Privilege leave for fifteen days is granted to Private J. Litchfield, Overseer, 1st Grade, and Babu Amar Singh, Overseer, 3rd Grade, with effect from the 17th September 1877, on the forenoon of which date they availed themselves of the same.

The 22nd September 1877.

No. 1364.—With reference to this Office Notification No. 547, dated 17th May 1877, reporting

departure of Lieutenant R. Gardiner, R.E., Assistant Engineer, 1st Grade, on three months' privilege leave, that Officer reported his return to duty on the forenoon of the 23rd August 1877.

No. 1365.—With reference to Director of State Railways', Central System, Notification No. 14, dated 10th September 1877, the following Officers reported their arrivals on the dates noted against their names :—

Mr. P. W. Dangerfield, Assistant Engineer, 1st Grade,—forenoon of 3rd September 1877.

Mr. F. Wolley-Dod, Assistant Engineer, 2nd Grade,—forenoon of 3rd September 1877.

Mr. H. B. Addis, Assistant Engineer, 1st Grade,—forenoon of 7th September 1877.

No. 1366.—With reference to Director of State Railways', Central System, Notification No. 15, dated 10th September 1877, the following Officers reported their arrivals on the dates noted against their names :—

Mr. W. K. Stent, Assistant Engineer, 1st Grade,—forenoon, 5th September 1877.

Lieutenant A. S. W. Connor, B.S.C., Assistant Engineer, 1st Grade,—forenoon, 17th September 1877.

The 12th October 1877.

No. 1511.—With reference to Public Works Department Notification No. 166, dated 4th April 1877, appointing Captain W. Sedgwick, R.E., Executive Engineer, Temporary Deputy Consulting Engineer for Guaranteed Railways, and posting him to the Office of the Consulting Engineer to the Government of India for Guaranteed Railways, Lahore, that Officer reported his departure on the afternoon of the 19th September 1877.

The 7th November 1877.

No. 1737.—Private J. Litchfield, Overseer, 1st Grade, returned on the forenon of the 2nd October 1877 from the privilege leave granted him in this office Notification No. 1348, dated 19th September 1877; and with reference to Public Works Department Notification No. 436, dated 4th October 1877, reported his departure for Mysore for employment on famine relief works on the afternoon of the 5th October 1877.

No. 1738.—With reference to Director of State Railways', Central System, Notification No. 15, dated 10th September 1877, Mr. B. P. Milsom, Assistant Engineer, 1st Grade (temporary rank), reported his arrival on the forenoon of the 10th October 1877 at Ahmedabad.

No. 1739.—With reference to Director of State Railways', Central System, Notification No. 22, dated 5th October 1877, posting Captain C. E., Shepherd, S. C., Executive Engineer, 3rd Grade, to this Railway, that officer reported his arrival on the afternoon of the 17th October 1877.

No. 1740.—With reference to Public Works Department Notification No. 463, dated 22nd October 1877, Mr. W. H. Parker, Superintending Engineer, 3rd Grade (temporary), reported his arrival on the forenoon of the 29th October 1877, and assumed charge of the Ahmedabad Section of this line on the forenoon of the 1st November 1877.

The 8th November 1877.

No. 1767.—Referring to Director of State Railways', Central System, Notification No. 26, dated 17th October 1877, H. N. C. Cloëtc, Executive Engineer, 4th Grade, reported his arrival on the forenoon of the 2nd September 1877.

No. 1768.—With reference to Director of State Railways', Central System, Notification No. 9, dated 3rd August 1877, Mr. H. Gower, Supervisor, 2nd Grade, reported his arrival on the forenoon of the 9th September 1877.

No. 1769.—Captain F. W. Joseph, B. S. C., Executive Engineer, 3rd Grade, reported his return to duty on the afternoon of the 5th November 1877 from the three months' privilege leave granted him in this Office Notification No. 1054, dated 8th August 1877.

The unexpired portion of his leave, *viz.*, four days, is hereby cancelled at his request.

JAMES COLLET,
Engineer-in-Chief.

Report of a Deserter from the 1-12th Regiment of Foot, dated at Umballa, this 9th day of November 1877.

Number, Rank and Name,—No. 32 Bde—867, Private Alfred Edwards.
Age,—29 years 2 months.
Size,—5 feet 5½ inches.
Color of—
Complexion, fresh; hair, dark brown; eyes, hazel.
Date of Desertion,—8th November 1877.
Place of Desertion,—Umballa.
Date of Enlistment,—12th September 1876.
At what Place Enlisted,—London.
Parish and County in which Born,—St. Marys, Kidminster, Worcester.
Marks,—None.
Trade,—Laborer.
Coat or Jacket,— } Not known. (supposed to be in plain clothes.)
Waistcoat,— ...
Breeches or Trowsers,— ...
REMARKS,—None.

E. H. FOSTER, *Lieut.-Col.,*
Comdg. 1-12th Regt. of Foot.

Report of a Deserter from the 40th Regiment of Foot, dated at Fort William, Calcutta, this 13th day of November 1877.

Number, Rank, and Name,—No. 2078, Private William Kelly.
Age,—27 years 5 months.
Size,—5 feet 6 inches.
Color of—
Complexion, fresh; hair, light brown; eyes, grey.
Date of Desertion,—8th November 1877.
Place of Desertion,—Calcutta.
Date of Enlistment,—14th August 1872.
At what Place Enlisted,—Cambridge.
Parish and County in which Born,—Lambeth, London, Middlesex.
Marks,—Crucifixion tattooed on left arm.
Trade,—Laborer.
Coat or Jacket,— } Regimentals.
Waistcoat,— ...
Breeches or Trowsers,— ...
REMARKS,—Off pass at 2 A.M.

F. N. DUDGEON, *Local Major,*
Det. 40th Regt.

Report of a Deserter from the 40th Regiment of Foot, dated at Fort William, Calcutta, this 13th day of November 1877.

Number, Rank, and Name,—No. 1255, Private Peter Parkinson.
Age,—26 years 4 months.
Size,—5 feet 7 inches.
Color of—
Complexion, fair; hair, light brown; eyes, grey.
Date of Desertion,—8th November 1877.
Place of Desertion,—Calcutta.
Date of Enlistment,—14th July 1869.
At what Place Enlisted,—Preston.
Parish and County in which Born,—Hyde, Manchester, Lancashire.
Marks,—None.
Trade,—Laborer.
Coat or Jacket,— } Regimentals.
Waistcoat,— ...
Breeches or Trowsers,— ...
REMARKS,—Off pass at 2 A.M.

F. N. DUDGEON, *Local Major,*
Det. 40th Regt.

Statement of the Affairs of the Bank of Bengal for the week ending 12th November 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid-up	2,00,00,000	0	0
Reserve Fund	18,99,355	0	0
Public Deposits at Head Office ... (Rs. 97,44,975 7 4)			
Public Deposits at Branches ... (Rs. 86,39,631 2 1)	1,83,84,606	9	5
Other Deposits at Head Office and Branches	1,95,38,830	10	4
Bank Post Bills, &c.	2,83,183	13	5
Sundries	11,26,656	15	5
RUPEES ...	6,12,32,633	0	7

ASSETS.	Rs.	A	P.
Government Securities	1,08,34,383	3	1
Loans on Government Securities, &c., at Head Office and Branches ...	46,93,438	10	9
Accounts of Credit on Government Securities, &c., at Head Office and Branches	56,40,902	8	6
Bills discounted and purchased at Head Office and Branches	1,44,64,395	12	10
Balances with other Banks ...	2,95,153	5	9
Bullion	3,14,250	13	8
Dead Stock	9,99,725	13	8
Stamps	8,181	10	0
Sundries	2,10,424	11	8
	3,74,60,856	9	11
Cash and Currency Notes at Head Office ... (Rs. 1,10,87,619 3 6)			
Cash and Currency Notes at Branches ... (Rs. 1,26,84,157 3 2)	2,37,71,776	6	8
RUPEES ...	6,12,32,633	0	7

By order of the Directors.

BANK OF BENGAL.
Calcutta, 16th Nov. 1877.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

W. D. CRUICKSHANK.
Offg. Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes	Value. Rs.	Name of Claimant.
82	B 50—24668	100	V. Ramasawmy Iyengar, Combaconum.
83	B 52—88457	10	Acting Asst. Supdt. of Police, Bellary.
	„ —88692	10	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes	Value. Rs.	Name of Claimant.
180	B 52—40893	10	K. Theruvengada Charlu, Palcondah.
	B 42—66128	20	
181	B 40—12797	5	S. T. M. Govindarajulu Naidu, Bellary.
182	B 39—92212	5	N. Veerasawmy Pillay, Madras.
183	B 43—70789	50	Burmannah, Shemogah District.
51	B 40—39438 wrongly joined.	5	G. Annamalay Chetty, Madras.
	„ —39448		
52	B 50—93816 ditto	100	Kishun Lall, Madras.
	„ —93819		
53	B 55—41790 ditto	50	Adilagath Cootty Amoo, Calicut.
	„ —41792		
	B 58—46570 ditto	100	
	J 10—12530		
184	B 53—20498	10	V. Venkataramaniah, Madras.
	„ —20499	10	
185	B 52—78912	10	Mohideen Hoossain Saib, Nellore District.
	„ —78920	10	
186	B 41—74415	10	Mahomed Abbass Ally, Khan Bahadoor, Kurnool.
187	B 40—86485	5	K. Sasha Iyengar, Srirangam.
	B 53—29408	10	
	B 54—17814	20	
188	B 40—66920	5	Ramasawmy Naidu, Coilputty.

FORT ST. GEORGE.—Acctt. Genl.'s Office,
The 10th November 1877.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Bombay Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No. 1877.	No. of Notes.	Value. Rs.	Name of Claimant.
H171	M 30—86471	10	Mr. A. Hastings, Govt. Telegraph Dept., Bhosawal.
H172	M 23—99686	50	Calleedass Vezechurn, No. 32, Parsi Bazar Street, Bombay.

BOMBAY.—Paper Currency Dept.;
The 13th November 1877.

W. WELLS,
Assistant Commissioner.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
301	L 94—48993	100	Mr. J. A. F. Dallas.
	„ —48994	100	
	„ —48995	100	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
197	L 44—43188 L 57—45159	10	Framjee Jehungeerjee Colah.
316	L 94—00845 to „ —00851	100 each	Captain A. Wilkinson.
317	O 3—37488	20	Babu Akhoy Chunder Moitry.
	L 95—14577	10	
318	O 3—28767	20	Mrs H. C. Lindsay.
319	O 2—35139	20	Mr. H. James Pryce.
320	L 88—18106	10	Sajwan Lal.
321	O 1—25465	10	Ibraheem Khan.
322	O 7—50233	10	Babu Sreemonto Sen.
323	O 5—88239	10	Mrs. F. W. Jones.
	L 60—05935	10	
324	O 3—15706	20	Babu Bancy Madhub Biswas.
	„ —15707	20	
325	A 93—63236	20	Babu Hury Churn Bose.
326	L 97—20100	10	Mr. Geo. Trist.

CALCUTTA,—Paper Currency Dept.;
The 16th Nov. 1877.

R. E. HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Allahabad Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
39	D 4—69784	50	Patee Ram, Mount Aboo.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
72	D 18—07876	100	Husen Beg, Arang, Raipur District.
73	D 9—56318	1,000	Suluman Jumal, Jubbulpur.
74	D 11—36313	10	Baboo Dabee Pershad, Jounpur.
	„ —52173	10	
	„ —69886	10	
	„ —73389	10	
75	D 6—67208	10	Hardial Sing, Camp Fatehgarh.

ALLAHABAD,—Paper Currency Office;
The 8th November 1877.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
70	E 15—12081	50	Mr. E. G. Ganly, care of H. Long, Esq., Rawul Pindi.
71	E 13—19917	100	Gunga Singh, of Sakepora, *viâ* Gujranwalla.
72	E 10—74549	10	Mitha Mull, Rawul Pindi.
73	E 15—05616	50	Bishumber Dass, care of Omrao Singh, Sanitary Commissioner's Office, Lahore.
	„ —05092	50	
	E 4—99128	50	
	E 15—00034	50	
	„ —00003	50	
	„ —02211	50	
	E 4—99325	50	
	L 67—12422	50	
	E 15—05753	50	
	„ —05513	50	
	E 4—56636	50	
	E 12—25124	20	
	„ —30435	20	
	„ —28326	20	
	„ —28359	20	
	E 6—61041	10	
	E 10—58824	10	
	„ —24231	10	
	E 6—82753	10	
	E 10—29831	10	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
11109	E 10—72749	10	Nehala, Havildar, 19th P. N. I., Multan.
	„ —72750	10	
	„ —72751	10	

LAHORE,—Paper Currency Office;
The 10th November 1877.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees		Balance of Bullion		
		On General Treasury.	On Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Nov. 5	Holiday.					
" 6	33,49,966	4,84,108	4,21,500	63,98,925	1,03,40,155	32,08,173
" 7	5,578	5,07,238	4,25,354	59,96,866	1,04,84,569	31,62,085
" 8	1,943	3,68,238	4,34,611	55,99,322	1,06,52,561	30,84,759
" 9	7,79,850	5,32,854	6,03,181	59,71,117	1,06,78,887	31,47,492
" 10	28,371	3,34,792	6,02,915	54,00,039	1,08,13,861	32,28,279

CALCUTTA MINT,
The 12th Nov. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 13th November 1877 ... Rs. 78,09,698-15-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
16th Nov. 1877.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows :—

BEAMS—

21 feet length @ Rs. 2 10 0 per cubic foot.
22 " @ " 2 12 0 "
23 " @ " 2 14 0 "
24 " @ " 3 0 0 "

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @ Rs. 2 8 0 per cubic foot.
under 12 & over 7 " @ " 2 4 0 "
under 7 " @ " 2 0 0 "

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

CALCUTTA COURT OF SMALL CAUSES.

NOTIFICATION.

With reference to Section 86 of the new Code of Civil Procedure, the fees authorized for serving processes by the Calcutta Court of Small Causes are as follows :—

SCHEDULE OF FEES.

Sums not above	For every Summons or Subpœna.		Warrants.	
Rupees.	Rs.	A.	Rs.	A.
10	0	2	0	2
20	0	4	0	4
50	0	8	0	8
100	1	0	1	0
200	1	4	2	0
300	1	8	3	0
400	1	12	4	0
500	2	0	5	0
600	2	4	6	0
700	2	8	7	0
800	2	12	8	0
900	3	0	9	0
1,000 and above ...	3	4	10	0

N. B.—The above amounts are payable for each person served.

By order of the Court,

C. Y. C. BOLST,
Additional Clerk of the Court.

CALCUTTA,
COURT OF SMALL CAUSES,
The 13th November 1877.

POST OFFICE.

NOTIFICATIONS.

Simla, the 12th October 1877.

Special attention is invited to the recent reduction of the rates of postage chargeable on inland parcels and packets.

The present rates are :—

	Parcels (Closed Covers).	Packet (Open Covers).
	Annas.	Annas.
Not exceeding 10 tolas ...	...	1
Not exceeding 40 tolas ...	8	2
For every additional 40 tolas or fraction thereof	4	2

Attention is also invited to the facility now offered to the sender of a registered letter to have an acknowledgment signed by the addressee sent to him, if he prepays at the time of posting an extra postage fee of 1 anna.

A like facility for obtaining acknowledgments for parcels has now been introduced, but it only applies to parcels for which receipts are given under paragraph 14, page 4 of the Postal Guide of 1st September 1877.

E. R. DOUGLAS,
Offg. Dy. Dir. Genl. of the Post Office of India.

Calcutta, the 16th November 1877.

Mails for Rangoon and Moulmein, for transmission per Steamer *Baghdad*, will be closed at the General Post Office on Sunday, the 18th November 1877, at 7 P. M.

Mails for Akyab and Kyouk Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 18th November 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Monday, the 19th November 1877, at 7 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 19th November 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Chanda*, will be closed at the General Post Office on Wednesday, the 21st November 1877, at 7 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 23rd November 1877. (Mails for Mauritius can be sent by this opportunity.)

2. Book-post and pattern packets must be posted on the 22nd November 1877.

N. B.—The Letter Box will close at 7 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 7-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 8 P. M.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales, and Victoria, *viâ* Torres Straits (letters, &c., for the latter Colony must be specially superscribed), for transmission per steamer from Bombay, will be closed at the General Post Office on Saturday, the 24th November 1877, at 7 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 16th November 1877.

Alcantara, W. V.
Anderson, G. M.
Annisett, C.
Antonio Maggi, Sigr.
Arabes, Mr.
Ashworth, J. H.
Anthony, M.
Begg, Hoton.
Bell, G. J.
Berkeley, Mrs. L.
Blackburn, Mrs. M. E.
Brennan, Mrs. E.
Bridgwell, J. M.
British Consul.
Browne, F. E.
Campbell, H. P.
Cameron, Miss.
Claous, Charles.
Chill, Miss C.
Coulson, G. H.
Crooke, C. E.
Cunningham, Mr. (jetty).
Dallas, James P.
Day & Biswas.
D'Cruz, E. H.
Dean, Mrs. A.
DeCruze, J.
DeFores, R.
Delanis, E.
DeSouza, F.
Dewes, T. H.
Dobson, A. P.
Douglas, Robert Sir & Co.
Duncan, R.
Dupout, Paul.
Fisher, H. D. & Co.
Fisher, W.
Ford, Mrs. S., care of Capt. Ford (R.A.)
Frank, Miss B.
Garrison Instructor.
Gasper, G. C.
Gomes, Mrs. Jane.
Grant, Miss.
Grindall, Mrs. W.
Handy, W.
Heideskar, C. J.
Henty, T. H.
Hicks, Mrs. R.
Hobson, C. W.
Hodgkinson, R.
Holland, Joseph.
Hony. Secy., Dissenters' Burial Ground.
Hoskins, C.
Hunmen, G.
Jackman, A.
Joseph, H. C.
Kanpanu, Sigr. P.
Kelly, Mrs. G. A.
Knight, G.
Laws, Miss.
Laybourne, & Co.
Lery, Mrs. M.
Lewis, T. B.
Lowe, Robert.
Macpherson, Mrs. F. C.
Martindale, A. H.
McTernan, P.
Mason, M.
Monoham, A.
Montgomery, Mrs. S.
Mouett, H. E.
Mittington, Ralph.
Mullanes, R. O.
O'Brien, Miss F., care of T. G. Clarke, Esq.
Palmer, Mrs.
Pearce, Capt. C.
Pinto, D. M.
Price, Mrs.
Rebeiro, Miss.
Robertson, Dr. R. A.
Robinson, T. M.
Sartimes, J. A.
Secy., Canning Institute.
Sullivan, D.
Shama Churn Ghose.
Shepherd & Co.
Smallwood, G.
Smithbert, Harry.
Smith, Mrs. A.
Stewart, John C.
Stowell, Miss E.
Sutherland, Miss S.
Smith, Alexander C.
Tilton, Mr.
Turner, J.
Walters, Captain.
Webber, Miss.
Wigmore, F. W.
X. Y. Z.

Letters marked "Care of Post Office to be kept till called for."

Bell, Chas. H.
Bennett, T. O.
Beedell, Capt. W.
Browning, W. E.
Brownlow, Colonel.
Brown, Mrs. Arthur.
Brunn, Arthur.
Burland, Chas.
Chennell, Thomas.
Collins, Francis B.
Corbett, C. J.
Cumberland, A. H.
Duncrift, John.
Dixon, J. W.
E. F. W.
Faulkes, E.
Fawcus, William.
Felsted, Thos.
Forman, Miss.
Forster, Mrs., care of Capt. Forster (Bengal Army).
Gillies, Surgeon W. (M.B.)
Greenstreet, H. E.
Greenstreet, Reginald.
Harrison, C. W.
Harvey, W.
Howey, Capt. J. E. W.
Hughes, J. W.
Hulbert, Norman.
Indelicato Orazio, Sigr.
Ivey, William.
Iameson, Peter.
Jomieson, F. W.
Johnson, R. H.
Johnson, Mrs. R.
Killcoyne, Thos.
LeRoy, Z. M.
Leonard, Thomas.
Lewis, Mrs.
Low, Surgn.-Major L. E.
Lock, Pat.
Lonsdale, John.
Lyons, F.
MacGibbon, John.
McCunn, Thomas.
MacWilliams, Miss.
Malcolm, McKinon.
Morton, Mrs.
O'Larey, Mrs. A.
Ozillia, Capt. P.
Piket Blime, Madame.
Pawsey, R. H.
Peebles, J. M.
Platt, J. H.
Poper, A. R.
Powell, H. J.
Read, Frederick.
Rendell, W. B.
Robilotti Dominico, Sigr.
Rowcliff, R. H.
Simpson, James M.
Sirk, S. S.
Stewart, Frank.
Story, Augustus.
Taylor, Jos. S.
Taylor, Mrs. A.
Thermode, R. C.
Tuckett, S. L.
Vaughan, T. E.
Walker, J. B.
Williams, W. J.
Woods, Capt. James W.

Registered Letters.

Grove, E. C.
Lawrence, J. (Prev. Service).
Savi, K. L.
Stevenson, Mrs. A.
Walker, Major T. N.
Wood, Lieut. E. J. F.

Newspapers.

Carmichael, John.
Debarsee, C.
Dixon, J. W.
Healy, E.
Johnson, Robert.
Navin & Co.

W. ALPIN,
Offg. Post Master of Calcutta.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The first part of the "Indian Law Reports," published under the authority of the Governor General in Council, will appear as soon after the 1st January 1876 as can be arranged for. The Reports will appear in monthly parts, published as soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad, and will comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth

for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court will be reported in the Series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court will be reported in the Calcutta Series. The Parts of each Series can be had separately, or all four Parts can be had stitched into one wrapper at the option of subscribers and purchasers. It will be observed from the following statement of the terms of subscription and sale, that a considerable reduction is allowed to persons taking the complete set:

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THE GOVERNMENT BOOK DEPOT, ALLAHABAD.

The publication of the Bengal Law Reports and the Madras, Bombay, and N. W. P. High Court Reports will cease on the completion of the volumes now in course of publication.

Subscribers to the Bengal Law Reports, who have already paid their subscriptions to the end of June 1876, will be supplied with the complete set of Reports for the first half of 1876 in lieu of the volume of the Bengal Law Reports which they would otherwise have received.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta; Thacker, Vining & Co., Bombay; or to Superintendent, Chief Commissioner's Office, Nagpur.

CATALOGUE OF CHARTS, &c.,

ISSUED AT THE MARINE SURVEY DEPARTMENT, CALCUTTA, BY ORDER OF THE GOVERNMENT OF INDIA,

And sold at the Office of Superintendent of Government Printing, 8, Hastings Street.

INDIAN OCEAN.

Indian Ocean, Curves of equal magnetic variation for 1877. By R. C. Carrington. *Price, Annas 8.*

INDIA, WEST COAST.

Karachi to Vingorla. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. *Price, Re. 1.*

Vingorla to Cape Comorin. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. *Price, Re. 1.*

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Goa and Marmagao Roadsteads. By Commander A. D. Taylor, 1877. *Price, Annas 12.*

Quilon Roads. Lieutenant Taylor, I.N., 1858. *Price, Annas 8.*

Lakadivh Group—Cherbaniani Reef. Chitlac and Kiltan Islands. Lieutenants Selby and Taylor, I.N., 1848. *Price, Annas 12.*

Byramgore Reef or Chereapani, and Angria Bank. Lieutenants Selby and Taylor, I.N., 1848. *Price, Annas 8.*

TRAVANCORE.

Kolachel Roadstead, with plan of Enciam Rocks. M. Chapman, I.N., 1875. *Price, Re. 1-8.*

INDIA, EAST COAST.

Cape Comorin to Coconada, including the Island of Ceylon. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. *Price, Re. 1.*

Madras Roadstead. Navigating Lieutenant F. W. Jarrad, R.N., 1876. *Price, Re. 1.*

Approaches to Point de Galle Harbour, Ceylon. By T. H. Twynam and Commander A. D. Taylor, 1877. *Price, Re. 1.*

BAY OF BENGAL, &c.

Orissa Coast, Narsapoor Point to Palmyras Point, adapted to the latest determinations of the G. T. S., and observations by Commander A. D. Taylor, 1877. *(In course of preparation.)*

Coringa or Coconada Bay, showing the Northern Godavery Mouths. Navigating Lieutenant Hammond, R.N., 1875. *Price, Re. 1-8.*

False Point Anchorage. By Navigating Lieutenant Hammond, R.N., 1876. *Price, Re. 1.*

Hooghly River.—Luff Point to Anchoring Creek, showing the James and Mary Shoals and entrance to the Roopnarain River. By Navigating Lieutenant Coghlan, R.N. *Price, Re. 1-8.*

Coromandel Coast. Sheet No. 2. from Latitude 15° to 16° 30′ N. *Price, Re. 1.*

Sheet No. 3, from Latitude 13° to 15° N. *Price, Re 1.*

Sheet No. 4. Lieutenant M. A. Sweny, I.N., 1859-60. *Price, Re. 1.*

False Point to Mutlah River, showing the approaches to Sandheads. From the latest Government Surveys. Compiled by R. C. Carrington, 1877. *Price, Re. 1.*

Entrance to Salween (Maulmain) River. Surveyed by Lieutenant F. W. Jarrad, R.N., 1877. *Price, Re. 1.*

Coast of Tenasserim.—Tavoy River, from a Sketch by Lieutenant R. Moresby, with Corrections and Additions, by Commander A. D. Taylor, 1876. *Price, Re. 1.*

Kopah Inlet, from a sketch by Commander A. D. Taylor, 1876. *Price, Re. 1.*

SIAM, MALAY PENINSULA, WEST COAST.

Salang Island (Junkseylon). Commander A. deRichelieu, H. M. Siamese Navy, 1876. *Price, Re. 1.*

Junkseylon, East Coast.—Puket or Tonkah Harbour. By Commander A. deRichelieu, H. M. Siamese Navy, 1876. *Price, Re. 1.*

SAILING DIRECTIONS, &c.

The Sailing Directory, Part I, India, Africa and South America, with Charts, by Commander A. D. Taylor, F.R.G.S. Super Royal 8vo., cloth lettered. *Price, Rs. 16; packing and postage, Re. 1-12.*

List of Light-houses and Light-vessels in British India (Suez to Singapore), corrected from Official information. By R. C. Carrington, 1877. *Price, Re. 1.*

Spheroidal Tables, showing the length in feet of a degree, minute and second of latitude and longitude; the corresponding number of statute miles in each degree of latitude; the number of minutes of latitude, or nautic miles contained in a degree of longitude under each parallel of latitude; and the length, in cables, of a minute of longitude, corresponding to each nautic mile, for every ten minutes of the quadrant, compression $\frac{1}{293}$. By R. C. Carrington, 1876. *Price, Re. 1.*

Hydrographic Notices.

Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876. *Price, Annas 4.*

Mergui Archipelago. By Commander A. D. Taylor, I.N., 1876. *Price, Annas 4.*

Junkseylon and adjacent Islands. By Commanders A. de Richelieu and A. D. Taylor, I.N., 1876. *Price, Annas 4.*

False Point Harbour. By Navigating Lieutenant G. C. Hammond, R.N., 1876. *Price, Annas 4.*

Kyouk Phyou Harbour. By Navigating Lieutenant F. W. Jarrad, R.N., 1877. *Price, Annas 4.*

Salween (Maulmain) River. By Navigating Lieutenant F. W. Jarrad, R.N., 1877. *Price, Annas 4.*

Approaches to Point de Galle Harbour. By Commander A. D. Taylor, I. N. 1877. *Price, Annas 4.*

The following Notices to Mariners have been issued during the year 1877. *Price, Anna 1 each.*

No. 1. Alteration in Manora Point Light, Karachi.
„ 2 Dangers at Goa and Marmagao Roadsteads.
„ 3. Existence of rocky patches, Beypore.
„ 4. Pooree Port limits, Orissa Coast.
„ 5. Extension of the Hajamri Mouth of the River Indus.
„ 6. Out of print.
„ 7. Light at Port Berberah, Gulf of Aden.
„ 8. Rock off Hingie Island, Bassein River.
„ 9. Rock off Pegu coast.
„ 10. Coral Patch near Sultan Shoal, Singapore Strait.
„ 11. Out of print.
„ 12. Position of Cochin Light-house.
„ 13. Position of Raleigh Rock, and additional beacons, Bombay.
„ 14. Buoy, marking Gindurah Rock, Galle.
„ 15. Alteration in Manora Point light, Karachi; and discovery of a bank near Towak Island, Red Sea.
„ 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
„ 17. Alteration in position of "intermediate" light ship, entrance to River Hooghly.
„ 18. Destruction of the Krishna Shoal light-house.
„ 19. Correction of position of Santipilly light-house in Admiralty Charts.
„ 20. Anchorage Buoys in Madras Roadstead.
„ 21. Light-vessel on Krishna Shoal—Coast of Burma.
„ 22. (1) Light-vessel marking Krishna Shoal—Coast of Burma.
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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General.—(*Nothing for publication.*)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.—(*Nothing for publication.*)

SUPPLEMENT No. 47.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 15th November 1877.

No. 41.—The Governor General in Council is pleased to accept the resignation by Mr. Arthur Phillips, of the Middle Temple, Barrister-at-Law, of his office of Secretary to the Government of India in the Legislative Department, with effect from this date.

No. 42.—The Governor General in Council has been pleased to appoint Mr. Dennis Fitzpatrick, of the Bengal Civil Service, Barrister-at-Law and Acting Judge of the Chief Court of the Panjáb, to be Secretary to the Government of India in the Legislative Department, *vice* Mr. Phillips, resigned.

A. PHILLIPS,
Secy. to the Govt. of India.

The 16th November 1877.

No. 43.—Mr. Phillips made over, and Mr. Fitzpatrick assumed, charge of the office of Secretary to the Government of India in the Legislative Department, in the afternoon of the 15th November 1877.

The 22nd November 1877.

No. 44.—His Excellency the Viceroy and Governor General, under the authority vested in him by 24 & 25 Vic., Cap 67, Section 10, has been pleased to nominate T. H. Thornton, Esq., D.C.L. & C.S.I., to be an Additional Member of the Council of the Governor General of India for the purpose of making Laws and Regulations, with effect from the 31st October 1877.

No. 45.—His Excellency the Viceroy and Governor General, under the authority vested in him by 24 & 25 Vic., Cap 67, Section 10, has been pleased to nominate G. H. P. Evans, Esq., Barrister-at-Law, to be an Additional Member of the Council of the Governor General of India for the purpose of making Laws and Regulations, with effect from the 8th instant.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Simla, the 15th November 1877.

No. 2073.—Under the provisions of Section 9 of Statute 24 and 25 Vic., Cap. 67, the Governor General in Council is pleased to direct that His Excellency's Council shall assemble at Calcutta in the jurisdiction of the Lieutenant-Governor of Bengal.

ESTABLISHMENT.

Fort William, the 22nd November 1877.

No. 937.—Mr. C. T. Le Hardy, of Her Majesty's Bengal Civil Service, reported to the Government of Bengal his arrival at Calcutta on the 29th ultimo.

EXAMINATIONS.

Simla, the 16th November 1877.

No. 125.—The following Regulations for the examination of candidates for the Civil Service of India to be held in June and July 1878 are published for general information :—

REGULATIONS FOR THE OPEN COMPETITION OF JULY 1878.

N. B.—The Regulations are liable to be altered in future years.

1. On June 25th, 1878, and following days, an Examination of Candidates will be held in London. At this Examination not fewer than Candidates will be selected, if so many shall be found duly qualified. Of these, will be selected for the Presidency of Bengal, [for the Upper Provinces, and for the Lower Provinces] for that of Madras, and for that of Bombay.*—Notice will hereafter be given of the days and place of Examination.

2. Any person desirous of competing at this Examination must produce to the Civil Service Commissioners, before the 1st of May 1878, evidence showing :—

(*a.*) That he is a natural-born subject of Her Majesty.

(*b.*) That his age on the 1st of January 1878 will be above seventeen years and under nineteen years. [*N. B.—In the case of Natives of India this must be certified by the Government of India, or of the Presidency or Province in which the Candidate may have resided.*]

(*c.*) That he has no disease, constitutional affection, or bodily infirmity unfitting him, or likely to unfit him, for the Civil Service of India.†

(*d.*) That he is of good moral character.†

He must also pay such fee as the Secretary of State for India may prescribe.‡

3. Should the evidence upon the above points be *primâ facie* satisfactory to the Civil Service Commissioners, the Candidate will, upon payment of the prescribed fee, be admitted to the Examination. The Commissioners may, however, in their discretion, at any time prior to the grant of the Certificate of Qualification hereinafter referred to, institute such further inquiries as they may deem necessary; and if the result of such inquiries, in the case of any Candidate, should be unsatisfactory to them in any of the above respects, he will be ineligible for admission to the Civil Service of India; and if already selected, will be removed from the position of a Probationer.

4. The Examination will take place only in the following branches of knowledge :—

	Marks.
§ English Composition	300
** History of England—including a period selected by the Candidate	300
** English Literature—including books selected by the Candidate	300
Greek	600
Latin	800
French	500
German	500
Italian	400
§ Mathematics (pure and mixed)	1,000
†† Natural Science: that is, the Elements of any two of the following Sciences, *viz.*:— Chemistry, 500; Electricity and Magnetism, 300; Experimental Laws of Heat and Light, 300; Mechanical Philosophy, with outlines of Astronomy, 300.	
Logic	300
Elements of Political Economy	300
‡‡ Sanskrit	500
‡‡ Arabic	500

Candidates are at liberty to name, before May 1st, 1878, any or all of these branches of knowledge. No subjects are obligatory.

5. The merit of the persons examined will be estimated by marks; and the number set opposite to each branch in the preceding regulation denotes the greatest number of marks that can be obtained in respect of it.

6. The marks assigned to Candidates in each branch will be subject to such deduction as the Civil Service Commissioners may deem necessary, in order to secure that "a Candidate be allowed no credit at all for taking up a subject in which he is a mere smatterer."

7. The Examination will be conducted by means of printed questions and written answers, and by *vivâ voce* Examination, as may be deemed necessary.

8. The marks obtained by each Candidate, in respect of each of the subjects in which he shall have been examined, will be added up, and the names of the Candidates who shall have obtained a greater aggregate number of marks than any of the remaining Candidates, will be set forth in order of merit, and such Candidates shall be deemed to be selected Candidates for the Civil Service of India, provided they appear to be in other respects duly qualified. Should any of the selected Candidates become disqualified, the Secretary of State for India will determine whether the

* The number of appointments to be made, and the number in each Presidency, &c., will be announced hereafter. It will probably be about half the usual number.

† Evidence of health and character must bear date not earlier than the 1st April, 1878.

‡ The Fee for this Examination will be £5, payable by means of a special stamp according to instructions which will be communicated to Candidates.

§ Marks assigned in English Composition and Mathematics will be subject to no deduction.

** A considerable portion of the marks for English History and Literature will be allotted to the work specially prepared. In awarding marks for this, regard will be had partly to the extent and importance of the periods or books selected, and partly to the thoroughness with which they have been studied.

†† The Examination will range from Arithmetic, Algebra, and Elementary Geometry, up to the elements of the differential and integral calculus, including the lower portions of applied Mathematics.

‡‡ The standard of marking in Sanskrit and Arabic will be determined with reference to a high degree of proficiency, such as may be expected to be reached by a Native of good education.

vacancy thus created shall be filled up or not. In the former case, the Candidate next in order of merit, and in other respects duly qualified, shall be deemed to be a selected Candidate. A selected Candidate declining to accept the appointment which may be offered to him will be disqualified for any subsequent competition.

9. Selected Candidates, before proceeding to India, will be on probation for two years, during which time they will be examined periodically, with a view of testing their progress in the following subjects:—*

	Marks.
1. Law	1250
2. Classical Languages of India—	
Sanskrit	500
Arabic	400
Persian	400
3. Vernacular Languages of India (each)	400
4. The History and Geography of India	350
5. Political Economy	350

In these Examinations, as in the open competition, the merit of the Candidates examined will be estimated by marks, and the number set opposite to each subject denotes the greatest number of marks that can be obtained in respect of it at any one Examination. The Examination will be conducted by means of printed questions and written answers, and by *vivâ voce* Examination, as may be deemed necessary. The last of these Examinations will be held at the close of the second year of probation, and will be called the "Final Examination," at which it will be decided whether a selected Candidate is qualified for the Civil Service of India.

10. Any Candidate who, at any of the periodical Examinations, shall appear to have wilfully neglected his studies, or to be physically incapacitated for pursuing the prescribed course of training, will be liable to have his name removed from the list of selected Candidates.

11. The selected Candidates who, at the Final Examination, shall be found to have a competent knowledge of the subjects specified in Regulation 9, and who shall have satisfied the Civil Service Commissioners of their eligibility in respect of age, health, and character, shall be certified by the said Commissioners to be entitled to be appointed to the Civil Service of India, provided they shall comply with the regulations in force, at the time, for that Service.

12. Applications from persons desirous to be admitted as Candidates are to be addressed to the "Secretary to the Civil Service Commissioners, London, S. W.," from whom the proper form for the purpose may be obtained.

September 1877.

The Civil Service Commissioners are authorized by the Secretary of State for India in Council to make the following announcements:—

(1.) *Selected Candidates will be permitted to choose, according to the order in which they stand in the list resulting from the open competition as long as a choice remains, the Presidency (and in Bengal the Division of the Presidency) to which they shall be appointed, but this choice will be subject to a different arrangement, should the Secretary of State, or Government of India, deem it necessary.*†

(2.) *The Probationers, having passed the necessary Examinations, will be required to report themselves to their Government in India not later than the close of December 1881.*

(3.) *The seniority in the Civil Service of India of the selected Candidates shall be determined according to the Order in which they stand on the list resulting from the Final Examination.*

(4.) *An allowance of £ 150 a year will be given during each of the two years of their probation to all Candidates who pass their probation at some University to be approved beforehand by the Secretary of State, provided such Candidates shall have passed the required Examinations to the satisfaction of the Civil Service Commissioners, and shall have complied with such rules as may be laid down for the guidance of selected Candidates.*

(5.) *All selected Candidates will be required, after having passed the second periodical Examination, to attend at the India Office for the purpose of entering into an agreement binding themselves, amongst other things, to refund in certain cases the amount of their allowance in the event of their failing to proceed to India. A surety will be required.*

(6.) *After passing the Final Examination each Candidate will be required to attend again at the India Office with the view of entering into covenants. The stamps payable on these documents amount to £ 1.*

(7.) *Candidates rejected at the Final Examination of 1880 will in no case be allowed to present themselves for re-examination.*

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* Full instructions as to the course of study to be pursued will be issued to the successful Candidates as soon as possible after the result of the open competition is declared.

† This choice must be exercised immediately after the result of the open competition is announced, on such day as may be fixed by the Civil Service Commissioners.

CIVIL SERVICE OF INDIA.

FORM OF APPLICATION; TO BE FILLED UP BY CANDIDATES.

*** *This Form must be sent so as to be received at the Office of the Civil Service Commission before the 1st of May 1878.*

Date _____

SIR,

Being desirous to offer myself as a Candidate at the Examination for the Civil Service of India, which is appointed to commence on the 25th of June 1878, I transmit herewith, as required by the Regulations—

(1.) If a General Register Office Certificate cannot be obtained, the instructions printed on the other side will show what evidence should be supplied. If evidence is already in the hands of the Commissioners, strike out "A Certificate of my birth," and insert "Evidence is already in the possession of the Commissioners."

(1). A Certificate of my birth, showing that I was born on the day of 18 , and that therefore my age on January 1, 1878, will be above 17 years (complete), and under 19 years.

(2.) The terms indicated by the marks of quotation must appear in the Certificate, which must be given after personal examination, and bear date not earlier than 1st April 1878.

(2). A Certificate signed by

of my having "no disease, constitutional affection, or bodily infirmity unfitting me for the Civil Service of India."

(3.) Two testimonials must be sent bearing date not earlier than 1st April 1878. One of them should be given by an intimate acquaintance (not a relative) of not less than three or four years' standing; the other, if the Candidate has recently left school, should be given by his late schoolmaster, or if he has had employment of any kind, by his late employer. If the Candidate has been at any University, he should send a Certificate of good conduct from his College tutor.

(3). Proof of my moral character, *viz.* :—

(1). A testimonial from

(2). A testimonial from

(4.) If Mathematics be named, state whether pure or mixed, or both are intended; if natural science be mentioned, state which two branches. If the History of England or English Literature be named, the annexed schedule should be filled up.

(4). A statement of the branches of knowledge in which I desire to be examined, *viz.* :—

I have also to state, with reference to Section 2, Clause (*a*), of the Regulations, that I am a natural-born subject of Her Majesty.

I am, SIR,

Your obedient Servant,

Name in full _____

Address _____

_____

To the Secretary,
Civil Service Commission.

EVIDENCE OF AGE TO BE REQUIRED FROM CANDIDATES FOR THE CIVIL SERVICE OF INDIA.

I.—Every Candidate born in England or Wales should produce a Certificate from the Registrar-General of Births, Marriages, and Deaths, or from one of his provincial Officers. This Certificate may be obtained at Somerset House, or from the Superintendent Registrar of the District in which the birth took place.

II.—A Candidate who is a native of India must have his age certified by the Government of India, or of the Presidency or Province in which he may have resided.

III.—Every other Candidate *not producing the Certificate* mentioned in Clause 1, must prove his age by Statutory Declaration, and should also, if possible, produce a record of Birth or Baptism from some official Register; under which term may be included the Parochial Registers of Baptisms, the non-Parochial Registers of Baptisms and Births deposited at Somerset House under Acts of Parliament, the Register kept at the India Office of persons born in India, &c., &c. This Regulation applies—

1. To all Candidates not born in England or Wales.
2. To Candidates who, though born in England or Wales, cannot produce the Registrar-General's Certificate.

The Civil Service Commissioners reserve to themselves the right of deciding in each case upon the sufficiency of the evidence produced, but they subjoin the following general rules for the guidance of Candidates :—

(*a*). The Declaration should specify precisely the date and place of birth, and should, if possible, be made by the father or mother of the Candidate. If made by any other person, it should state the circumstances which enabled the Declarant to speak to the fact. If an entry in a Bible or other family record be referred to, the Bible or other record must be produced at the time of making the Declaration, and must be mentioned in the Declaration as having been so produced.

(*b*). If the Candidate was born in England or Wales, the Declaration must contain a statement, that after due enquiry no entry has been found in the books of the Registrar-General; or a separate Declaration must be made to that effect.

(*c*). If no extract from any Register is produced, the Declaration must contain a statement, that after due enquiry no such record is believed to exist; or a separate Declaration must be made to that effect.

(*d*). Statutory Declarations must be exactly in the form prescribed by the Act of 5 and 6 William IV., c. 62. A printed Form, if required, will be supplied on application to the Civil Service Commissioners.

N. B.—Clergymen, as such, are not qualified to take Declarations.

CIVIL SERVICE OF INDIA.

OPEN COMPETITION OF JULY 1878.

HISTORY OF ENGLAND.—Period selected by the undersigned Candidate :—

ENGLISH LITERATURE.—Books selected by the undersigned Candidate :—

Signature _____

ARTHUR HOWELL,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FIBRES AND SILK.

Simla, the 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of rheea, ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine, having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile, the demand for rheea continues, and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council, therefore, considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Böhmeria nivea*.

4. A smaller reward, not exceeding ten thousand rupees, will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £15 per ton in the English market, at a total cost, including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India, and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties, and the fibre prepared from them must, moreover, always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre, unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund, or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund, or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*:—

(1) That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2) That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars:—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform

to all rules which may be prescribed by Government, or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens through this Department.

G. H. M. BATTEN,
Officiating Secretary to the Government of India.

FORESTS.

Fort William, the 15th November 1877.

No. 1520F.—Mr. H. B. Condon, Sub-Assistant Conservator of Forests, is appointed to officiate as an Assistant Conservator of Forests of the 3rd Grade, with effect from the 27th September 1877, the date on which he rejoined his appointment in Assam on return from sick leave.

No. 1522F.—The Governor General in Council has been pleased to appoint Mr. W. M. Kelly, an Assistant Surveyor of the 4th Grade in the Topographical Survey Department, to officiate as a Sub-Assistant Conservator of Forests, with effect from the 1st instant, the date on which he joined his appointment.

Mr. Kelly is posted to the Forest Survey Branch.

The 23rd November 1877.

No. 1566F.—With reference to Notification No. 1177F, dated the 11th September last, Mr. A. L. Home, Deputy Conservator of Forests of the 2nd Grade, resumed charge of the office of Assistant Comptroller General, "Forests," on the afternoon of the 19th November 1877, on return from the three months' privilege leave granted to him in Notification No. 975F of the 14th August last.

Mr. J. McKee, Assistant Conservator of Forests of the 1st Grade, who officiated for Mr. Home as Assistant Comptroller General, "Forests," reverts to his appointment in the Central Provinces.

W. M. LEES, *Colonel,*
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATION.—POLITICAL.

Fort William, the 23rd November 1877.

No. 2609P.—With reference to Notification No. 2651P, dated 3rd November 1876, Mr. H. Barckhausen, Consul for Norway and Sweden at Rangoon, resumed charge of his office on the 3rd November 1877.

T. J. C. PLOWDEN,
Offg. Under Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Fort William, the 19th November 1877.

No. 2217.—Mr. C. J. O. Mayne is appointed to officiate temporarily as Deputy Accountant General, North-Western Provinces, in consequence of the absence on privilege leave of Mr. Adam Anthony.

Mr. H. J. Brereton is appointed, till further orders, to officiate as Assistant to the Accountant General, North-Western Provinces.

The 23rd November 1877.

No. 2239.—Mr. A. H. Anthony is appointed to officiate, till further orders, as Assistant to the Deputy Accountant General, British Burmah, with effect from the 1st November 1877.

No. 2241.—Mr. J. Westland, B.C.S., assumed charge at Bombay, of the office of Inspector of Local Offices of Account, after noon, on the 9th November 1877.

MINT AND CURRENCY.

The 23rd November 1877.

No. 2245.—*Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency :—*

Date.	Circles of Issue.	Currency Notes in circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
1877.		Rs.	Rs.	Rs.	Rs.	Rs.
October 31st	Calcutta	5,84,24,080	65,56,564	1,07,79,585	3,54,32,466	4,27,68,615
"	Madras	1,84,54,180	88,34,175		60,00,000	1,48,34,175
"	Bombay	3,44,45,565	1,42,53,229	1,64 76,941	1,58,00,000	4,65,30,170
"	Allahabad	63,42,595	61,01,570	..	31,00,000	92,01,570
"	Lahore	58,48,220	46,47,245	.	33,00,000	79,47,245
"	Calicut	25,16,265	26,91,705	.	7,00,000	33,91,705
"	Coconada	9,36,135	4,92,605	...	5,00,000	9,92,605
"	Nagpore	10,27,265	11,27,530	..	6,00,000	17,27,530
"	Kurrachee	24,72,960	18,18,235	...	12,00,000	30,18,235
"	Akola	14,11,455	11,66,870	..	3,00,000	14,66,870
	TOTAL ...	13,18,78,720	4,76,89,728	2,72,56,526	5,69,32,466	13,18,78,720

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 20th November 1877.

RETIREMENTS.

No. 1024.—In continuation of G. G. O. No. 1023, dated the 15th November 1877, the under-mentioned Officer is permitted to retire from the service from the date specified, under the provisions of G. G. O. No. 8 of the 1st January 1877 :—

No.	RANK AND NAME.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£ s. d.	£ s. d.	£ s. d.		
27	Lieutenant-Colonel (Brevet Colonel) George Money Battye.	Staff Corps...	365 0 0	324 4 0	.....	20th November 1877.	England.

The 23rd November 1877.

APPOINTMENTS AND PROMOTIONS.

No. 1025.—STAFF CORPS—

The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Edward Montgomerie Nedham, 62nd Foot, Wing Officer, 36th (The Bareilly) Regiment of Native Infantry,—7th June 1876.

Lieutenant William George Dunsford, 108th Foot, Wing Officer, 34th (The Futtehgurh) Regiment of Native Infantry,—22nd September 1876.

No. 1026.—The under-mentioned Officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Captain Norman Macleod Thomas Horsford, —20th November 1877.

Captain William Leycester Samuells—20th November 1877.

Captain William Lynd Noverre,—20th November 1877.

No. 1027.—The under-mentioned Officers having completed twelve years' service, including four years in the Staff Corps, are promoted to the rank of Captain from the dates specified under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Lieutenant Charles Eyre Wheeler, Bengal Staff Corps,—10th November 1877.

Lieutenant Arthur Edward Ward, Bengal Staff Corps,—21st November 1877.

No. 1028.—BREVET—

Lieutenant-Colonel Charles Annesley Benson, Madras Infantry, is promoted to the rank of Colonel by Brevet, from the 29th September 1877, under the provisions of paragraph 13, Clause *c*, of the Royal Warrant of 21st December 1871, subject to Her Majesty's approval.

No. 1029.—The following promotion by Brevet is made from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval :—

To be Lieutenant-Colonel.

Major Cunliffe Martin, Bengal Cavalry, 20th November 1877.

No. 1030.—LONDON GAZETTE—

The following extracts are published for general information :—

"London Gazette," 12th October, 1877, page 5599.

BREVET.

The under-mentioned Officers of Her Majesty's Indian Military Forces to be granted a step of honorary rank on retirement :—

To be Major-Generals. Dated 13th October, 1877 :—

Brevet Colonel Olans John McLeod Farrington, Bengal Staff Corps.

Brevet Colonel Robert Thomas Leigh, Bengal Staff Corps.

Brevet Colonel George Swiney, Bengal Staff Corps.

Brevet Colonel Charles George Henry Coote, Madras Staff Corps.

Brevet Colonel John Frederick Lester, Bombay Staff Corps.

Brevet Colonel Thomas Smith Warden, Bombay Staff Corps.

Brevet Colonel John Craufurd Millar, Bengal Staff Corps.

Brevet Colonel George Edward Thomas, Bombay Staff Corps.

To be Colonels. Dated 13th October, 1877 :—

Lieutenant-Colonel William Henry Blowers, Bombay Staff Corps.

Lieutenant-Colonel Richard Edward Oakes, Bengal Staff Corps.

Lieutenant-Colonel Adrian Deneys Vanrenen, Bengal Staff Corps.

To be Surgeon-General. Dated 13th October, 1877 :—

Deputy Surgeon-General James Pattison Walker, M.D., Bengal Establishment.

No. 1031.—ADJUTANT GENERAL'S DEPARTMENT—

Captain G. M. Collings, Royal Engineers, appointed by Her Majesty's Government to the Bengal Presidency, having reported his arrival at Bombay on the 10th November 1877, is attached to the Department of the Adjutant General in India, for special duty, with the rank and pay of an Assistant Adjutant General of the Army.

No. 1032.—QUARTER MASTER GENERAL'S DEPARTMENT—

Captain the Hon'ble C. Dutton, 85th Foot, Officiating Deputy Assistant Quarter Master General, is confirmed in the appointment, *vice* Captain R. H. Grant, who vacates on exceeding the prescribed period of furlough to Europe.

No. 1033.—MEDICAL DEPARTMENT—

Supernumerary Surgeons-Major John Wilson Johnston, M.D., and John Cameron, M.D., are brought on the establishment of Surgeons-Major to fill existing vacancies.

No. 1034.—Her Majesty has been pleased to appoint the under-mentioned gentlemen to be Surgeons in Her Majesty's Indian Military Forces in the Presidency of Bengal. They are accordingly admitted into the service :—

Surgeon D. M. Jack.	Arrived at Bombay, 10th November 1877.
" W. Owen.	
" W. B. Smyth.	
" J. G. Hancock.	
" W. Conry.	
" E. L. Robinson.	
" G. F. Kellie.	
" J. Mullane.	
" A. W. Mackenzie.	
" J. Crofts.	
" D. Mullen ...	Arrived at Bombay, 25th October 1877.

No. 1035.—NATIVE ARMY—

3rd Bengal Cavalry.

Jemadar Jehan Beg, to be Ressaidar, *vice* Kumoo Khan, invalided; Duffadar Mahomed Ukrum, to be Jemadar, *vice* Jehan Beg, promoted—15th August 1877.

13th Bengal Lancers.

Kote Duffadar Bazmeer Khan, to be Jemadar, *vice* Mahomed Ali Khan, deceased—27th October 1877.

18th Bengal Cavalry.

Ressaldar Hazara Singh is appointed Ressaldar Major, *vice* Jehan Khan, permitted to resign—11th November 1874.

41st (The Gwalior) Regiment of Native Infantry.

Havildar Gopeeah, to be Jemadar, *vice* Teeka Ram, transferred on promotion to the 38th (The Agra) Regiment of Native Infantry; Havildar Muthura, to be Jemadar, *vice* Doorjun Sing, transferred on promotion to the 38th (The Agra) Regiment of Native Infantry—27th October 1877.

No. 1036.—PUNJAB FRONTIER FORCE—

No. 5 Garrison Battery.

Jemadar Sadoola Khan from No. 4 (Hazara) Mountain Battery, to be Subadar, *vice* Jafir Alli, invalided.

No. 1037.—VOLUNTEER CORPS.

East Indian Railway Volunteer Rifle Corps.

Mr. Charles Clarke, to be Sub-Lieutenant, *vice* E. Weatherdon, promoted.

Mr. Victor Pont, to be Sub-Lieutenant, *vice* J. Rickie, resigned.

Subject to their passing the prescribed examination in drill.

FURLOUGH AND LEAVE.

No. 1038.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave :—

Major Charles Kenneth Mackenzie Walter, Bengal Staff Corps, Resident, 3rd Class, Rajputana Agency, Political Agent, Marwar and Jeysulmere,—For two years—one year, five months, and twenty-six days on private affairs, under Rules IX and XV, and the remaining period on medical certificate, under Rule XIV, Clause 2, of the Regulations of 1868.

That part of G. G. O. No. 912 of 1877 which refers to this officer is cancelled.

Captain Dodgson Hamilton Thompson, Bengal Staff Corps, Squadron Officer, 13th Bengal Lancers,—Private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

No. 1039.—The grant of leave on medical certificate to Lieutenant-Colonel W. Phaire, Bengal Staff Corps, Cantonment Magistrate, Fyzabad, in G. G. O. No. 217 of 1877, will be held to have effect from the 9th October 1876, instead of the 1st October 1876, as previously notified.

No. 1040.—Captain W. J. Heaviside, R.E., Deputy Superintendent, 3rd Grade, Great Trigonometrical Survey of India, granted furlough to Europe on private affairs for one year, under the Regulations of 1868, in G. G. O. No. 897 of 1877, is permitted to spend a portion of it in India, from such date as he may avail himself of it, to the date of his embarkation, and the remainder in Europe.

No. 1041.—Lieutenant W. G. McPherson, East Indian Railway Volunteer Rifle Corps, is allowed leave of absence for three months to proceed to Europe.

No. 1042.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) J. Burn, Bengal Staff Corps, Manager of the Estate of the Minor Rajah of Durbhunga,—Bombay, 8th November 1877.

Major *Hon'ble* J. H. Fraser, Bengal Staff Corps,—Bombay, 8th November 1877.

Major G. N. Money, Bengal Staff Corps, Wing Commander, 3rd Sikh Infantry, Punjab Frontier Force,—Fort William, 7th November 1877.

Major W. E. Chambers, Bengal Staff Corps,—Fort William, 7th November 1877.

Surgeon-Major C. Hatchell,—Fort William, 8th November 1877.

Captain G. Edmonds, Unattached,—Bombay, 8th November 1877.

Captain F. T. Goad, Bengal Staff Corps, Wing Commander, 5th Infantry, Hyderabad Contingent,—Bombay, 9th November 1877.

Lieutenant G. Hildebrand, Royal Engineers, Executive Engineer, 2nd Grade, Public Works Department,—Bombay, 8th November 1877.

PENSIONS.

No. 1043.—Conductor John Evans, Ordnance Department, Hyderabad Contingent, is transferred to the Pension Establishment on an invalid pension of Rs. 100 per mensem, under G. G. O. No. 69 of 1868, payable in India.

No. 1044.—Conductor Thomas Taylor, Army Commissariat Department, is transferred to the Pension Establishment on an invalid pension of Rs. 100 per mensem, under G. G. O. No. 69 of 1868, payable in India.

No. 1045.—The under-mentioned out-pensioners of the Royal Hospital at Chelsea, are permitted to draw their pensions (which are chargeable to Imperial revenue) in India, from the dates they cease to receive regimental pay :—

Charles Markham, late 9th Lancers,—one shilling and one and half pence per diem.

Patrick McCormack, late Royal Horse Artillery,—one shilling and one half-penny per diem.

No. 1046.—Subadar Major Jerra Sind, of the 4th Punjab Infantry, having completed a service of 40 years with unblemished character, is granted a pension of Rs. 40 per mensem, payable in the Punjab Circle, instead of that notified in G. G. O. No. 900 of 1876.

No. 1047.—Jemadar Umreea, of the Erinpoorah Irregular Force, is granted a compassionate allowance of Rs 5 per mensem, being half the invalid pension of his rank, payable in the North-Western Provinces.

No. 1048.—1st Class Hospital Assistant Luchman Singh, of the Settlement Staff, Midnapore, is granted a pension of Rs. 20 per mensem, from the date of his discharge, payable in the N. W. P. Circle.

No. 1049.—1st Class Hospital Assistant Hyder Khan, of the 2nd Cavalry, Hyderabad Contingent, is granted a pension of Rs. 19-0-4 per mensem, from the date of his discharge, payable in the 2nd Cavalry, Hyderabad Contingent.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd November 1877.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers, on the dates specified, were received in the Military Department from 3rd to 16th November 1877 :—

Corps.	Rank and Names.	Date of Decease	Place of Decease	Testate or Intestate	REMARKS
4th Battalion Rifle Brigade	Lieutenant R L. Edwards	18th October 1877	Cashmere		
Bengal Medical Establishment.	Surgeon-Major A P. Tomkyns	7th November 1877	Bareilly.		

Statement of Deposits on account of Estates from 3rd to 23rd November 1877.

On whose account.	Rank.	Corps.	Date of Decease	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					Rs. A. P.		
INDIAN MILITARY SERVICE							
John Gillespie (a)	Lieut.-Col	Bengal Staff Corps.	7th Feb. 1877	Will left ...	252 1 7		
James Williamson (b)	Colonel	Ditto	16th June 1877	Testate	589 1 0		23rd January 1878
BRITISH MILITARY SERVICE							
Maitland Nott Hobday (c)	Lieut.	Royal Engineers	31st May 1877	No will found	1,023 14 9		Ditto
Thos Dermot O'Grady (d)	Lieut. ..	73rd Foot	16th Aug 1877	Intestate	1,423 11 8		Ditto
Quintin Hamilton Thompson (e)	Lieut. ...	2-12th Foot	25th Aug. 1877	Ditto	267 11 11		
Chas Somner Sedley Taylor (f).	Major ...	Royal Artillery	5th Sep. 1877	No will found	929 9 7		

(a).—*Next-of-kin—Mother*—Mrs Gillespie.
Brother and Executor—Charles Gillespie, Esq., Tacksman.
Sisters—Mrs Sophia Adams
Miss Christina Mary Gillespie, Tulloch House, Kingussie, Inverneshire

(b).—*Widow and Executrix*—Mrs Marion Ellen Williamson.
Children—3 sons and 2 daughters
Executors—Captain Charles William Ingilley Harrison, R E.
George Oswald Esq

(c).—*Next-of-kin—Father*—Lieutenant-Colonel Thomas Francis Hobday, Retired List, Bengal Army, 2, Talbot Square, Hyde Park, London, W

(d).—*Next-of-kin—Father*—Thomas O'Grady, Esq , Norwood, Roches Town Co Cork, Ireland.

(e) —*Next-of kin—Father*—Revd W W Thompson, Uppingham, Rutland, England
Administrator General, Bengal, administering

(f) —*Next-of-kin—Brothers*—Lieutenant-Colonel G Kepple Taylor, Commanding Auxiliary Artillery, 6, Castle Terrace, Edinburgh
Edward Ignatius Taylor, Esq , Holy Church Cross, Dover, Delaware, U S. A
Sisters—Miss Sophia R Taylor, Guilford, Surrey
Miss Elizabeth Taylor, The College, Hereford.
Administrator General Bengal, administering

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 21st November 1877.

No. 503.—Mr. J. R. Bell, Executive Engineer, 3rd Grade, Indus Valley Railway, is appointed Superintendent of Works in charge of the Sutlej Bridge Works.

The 22nd November 1877.

No. 504.—That portion of Public Works Department Notification No. 432, dated 3rd October 1877, appointing Mr. C. E. B. Ross, an Accountant, 4th Grade, on probation, is cancelled.

The 23rd November 1877.

No. 505.—Sergeant J. Edwards, Supervisor, 1st Grade, is retransferred from Bombay to the North-Western Provinces and Oudh, Provincial Establishment.

W. A. CROMMELIN, *Major-Genl., R. E,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, NOVEMBER 24, 1877. (Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid *in advance*.

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E. J. DEAN,

Publisher, Gazette of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 16th November 1877.

No. 1472.—With reference to Notification No. 1295, dated 4th October 1877; Colonel J. Watson, C.B. and V.C., received charge of the Gwalior Political Agency from Major A. W. Roberts on the forenoon of the 10th November 1877.

The 19th November 1877.

No. 1485.—With reference to Notification No. 1405, dated 5th instant, Major E. Temple resumed charge of the Office of Cantonment Magistrate, Mhow, from Lieutenant-Colonel C. F. Keays, Assistant Cantonment Magistrate, on the forenoon of the 17th November 1877.

By Order,

F. H. MAITLAND, *Captain,*

2nd Asstt. to the Agent, Govr. Genl., for Central India.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 14th November 1877.

No. 108.—Mr. A. Elliott, Officiating Assistant Commissioner, 2nd Class, Hyderabad Assigned Districts, has been granted privilege leave for fifteen days, with effect from the 22nd instant, or from such date as he may avail himself of it.

By Order,

A. J. DUNLOP,

Offg. 2nd Asstt. Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 13th November 1877.

No. 109.—Mr. R. D. Falkiner, Executive Engineer, 2nd Grade, is granted fifteen months' furlough to Europe with the usual subsidiary leave, from such date as he may be able to avail himself of it.

No. 110.—With reference to Inspector General's Notification No. 87, dated 13th August 1877, Lieutenant-Colonel D. Limond, R. E., returned from the privilege leave granted to him in Inspector General's Notification No. 72, dated 26th June 1877, and resumed charge of the office of Superintending Engineer, Rawal Pindi Command, Military Works, from Captain Crowdy, R. E., on the forenoon of 7th November 1877.

The 16th November 1877.

No. 111.—Lieutenants J. G. Day and G. M. Porter, R. E., Assistant Engineers, are posted to the Meerut Command, Military Works.

The 17th November 1877.

No. 112.—With reference to Public Works Department Notification No. 493 of 7th November 1877, Mr. S. G Wood, Accountant, 1st Grade, joined the Office of the Examiner of Accounts, Military Works, and Mr. E. T. Anthony, Accountant, 2nd Grade (temporary rank), was relieved of his duties in the same Office on the 10th November 1877, after noon.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Meerut Command.

Meerut, the 14th November 1877.

No. 74.—Major J. Birney, R. E., Executive Engineer, Ranikhet Division, Military Works, returned on the afternoon of the 6th instant from the twenty-one days' privilege leave granted him in this Office Notification No. 57, dated 27th September 1877.

The 15th November 1877.

No. 75.—Sub-Conductor J. H Quilter, Sub-Engineer, 3rd Grade, Chakrata Division, Military Works, is granted privilege leave for forty-two days, with effect from the 15th December 1877, or such subsequent date as he may be permitted to avail himself of the same.

No. 76.—Privilege leave for nineteen days is granted to Conductor W. Higher, Sub-Engineer, 3rd Grade, from the date on which he may avail himself of the same.

A. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Command,
Military Works

Oudh Command.

Lucknow, the 20th November 1877.

No. 79.—Captain H. S. Clive, R. E., Executive Engineer, returned from the seventy-three days' privilege leave granted to him in this office Notification No. 47, dated the 1st August last, and resumed charge of the Allahabad Division, Military Works, from Lieutenant F. B. G. D'Aguilar, R. E., on the forenoon of the 17th instant.

No. 80.—Mr. W. R. Barker, Assistant Engineer, has been transferred to the Saugor Division, Military Works, which he joined on the forenoon of the 7th instant.

The 21st November 1877.

No. 81.—ERRATUM.—With reference to this Office Notification No 77 of 3rd instant, *read*—"The unexpired portion of his leave, *viz.*, seven days, is hereby cancelled" *for* "The unexpired portion of his seven days' leave is hereby cancelled."

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Command, Mily. Works.

Sirhind Command.

The 19th November 1877.

No. 31.—Mr. A. Grant, C. E., Assistant Engineer, returned to Umballa on the forenoon of the 5th November 1877 from the Kasauli Division, Military Works, to which he was temporarily transferred in this Office Notification No. 27 of 26th October 1877.

JOHN P. C. ANDERSON,
Supdg. Engr., Sirhind Command, Mily. Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Simla, the 14th November 1877.

No. 33.—With the approval of the Government of India in the Public Works Department, consignments of tea will, in future, be carried on State Railways in the Central System at 3rd instead of 1st class rates. The needful alteration should be made in the general classification of goods for Indian State Railways.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 13th November 1877.

No. 76.—The following Officers and Subordinates are transferred to the Mahanaddi Division of the Northern Bengal State Railway with effect from the 1st October:—

Mr T. E. Owen, Executive Engineer, 2nd Grade, Mr. F. E. Braham, Assistant Engineer, 1st Grade (temporary rank), and Babu Bans Gopal, Overseer, 3rd Grade, from the Sibsagur Coal Line Survey; Mr. W. de W. Peel, Assistant Engineer, 1st Grade (temporary rank), and Mr. R. F. Coppin, Assistant Engineer, 2nd Grade, from the Assam Extension Survey; and Babu Mohesh Chunder Banerjee, Overseer, 3rd Grade, from the Northern Division.

No. 77.—Lieutenant W. H. White, Royal Engineers, Assistant Engineer, 1st Grade, is transferred from the Tirhoot to the Northern Bengal State Railway.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director.

Western System.

Rawal Pindi, the 15th November 1877.

No. 40.—Captain T. Gracey, R. E., Executive Engineer, 2nd Grade, is transferred from the Punjab Northern State Railway to the Indus Valley State Railway.

The 16th November 1877.

No. 41.—The following officers are transferred from the Punjab Northern to the Indus Valley State Railway:—

Mr. M. S. Dooley, Executive Engineer, 4th Grade.

Mr. T. E. Curry, Assistant Engineer, 2nd Grade.

Mr. C. E. Younghusband, Assistant Engineer, 2nd Grade.

The 17th November 1877.

No. 42.—With reference to Public Works Department Notification No. 446 of the 12th ultimo, Mr. R. Gatmell, Temporary Sub-Engineer, 1st Grade, Indus Valley State Railway, was relieved of his duties on the forenoon of the 24th October 1877.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 13th November 1877.

No. 78.—With reference to this Office Notification No. 51, dated 8th September 1877, Mr. H. B. Addis, Executive Engineer, Temporary 4th Grade, was relieved of his duties in the Barnagar Division on 1st September 1877 to join the Western Rajpootana State Railway.

No. 79.—With reference to this Office Notification No. 70, dated 12th October 1877, Mr. J Corkery, Overseer, 2nd Grade, was relieved of his duties in the Barnagar Division on 25th September 1877 to join the famine relief works in Mysore.

No. 80.—Pundit Girdharee Lall, Accountant, 4th Grade, was relieved of his duties in the Office of Examiner of Accounts, Holkar and Neemuch State Railways, on the afternoon of 6th November 1877, to join the Neemuch Extension Division, to which he is transferred.

The 14th November 1877.

No. 81.—With reference to this Office Notification No. 60, dated 5th October 1877, Mr. W. Cousin, Supervisor, 1st Grade, is granted ten days' subsidiary leave from 19th to 28th September 1877, to join his appointment in the Barnagar Division on return from furlough

CHARLES CHEYNE,
Engineer-in-Chief.

HOLKAR AND NEEMUCH STATE RAILWAYS—(Open Line).

CORRECTION.

Mhow, the 14th November 1877.

The name of the station printed "Ras" in the advertisement, announcing the opening of additional Telegraph Offices on the Holkar and Neemuch State Railways, should be corrected to "Rao."

NOTIFICATION.

The 17th November 1877.

No. 14.—Lieutenant W. H. Johnstone, R. E., Temporary Executive Engineer, 4th Grade, reported his return on the afternoon of the 15th November 1877 from the privilege leave granted in this Office Notification No. 11 of 20th August 1877.

W. S. S. BISSET,
Manager (Open Line),
Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 15th November 1877.

No. 237.—Mr. R. H. Froude, Executive Engineer, 4th Grade (temporary rank), is transferred from the Upper Scinde to the Mooltan District.

No. 238.—Mr. B. Rees, Sub-Engineer, 3rd Grade, is transferred from the Lower Scinde to the Upper Scinde District.

The 16th November 1877.

No. 239.—Mr. J. Elston, Assistant Engineer, 1st Grade (temporary rank), is transferred from the Mooltan to the Upper Scinde District.

No. 240.—The following transfers have been made by the Examiner of Accounts:—

Mr. W. Dorton, Accountant, 2nd Grade, from the Central Office of Accounts to the Shujabad Division.

Baboo Kishen Lall, Accountant, 3rd Grade, from the Ghotki to the Larkana Division.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawal Pindi, the 17th November 1877.

No. 105.—With reference to Director of State Railways, Western System, Notification No. 31, dated 21st April 1877, Mr. H. S. Harington, Assistant Engineer, 2nd Grade, was relieved of his duties on the Ravi Division on the forenoon of the 10th September 1877.

No. 106.—Mr. M. S. Dooley, Executive Engineer, 4th Grade, Ravi Division, returned to duty on the forenoon of 30th October 1877 from three months' furlough in India on medical certificate, granted to him by Director of State Railways, Western System, No. 36 of 8th October 1877.

No. 107.—Mr. E. W. Arundell, Assistant Engineer, 2nd Grade, is transferred from the Ravi Division to the Soan Division. He left the former on the afternoon of the 6th November 1877, and joined the latter Division on the afternoon of the 9th idem.

No. 108.—Lieutenant R. H. Jennings, R.E., Assistant Engineer, 2nd Grade, is transferred from the Soan to the Peshawur Survey Division, with effect from the forenoon of the 11th November 1877.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY, Open Line.

NOTIFICATION.

Lahore, the 16th November 1877.

No. 7.—With reference to Director of State Railways', Western System, Notifications Nos. 19 and 20, dated 22nd August, Mr. H. S. Harington, Assistant Engineer, 2nd Grade, and Mr. D. G. Ottley, Executive Engineer, 4th Grade, respectively made over and resumed charge of the office of Executive Engineer in charge of the Maintenance of the Open Line of the Punjab Northern State Railway on the afternoon of the 15th November 1877.

T. B. B. SAVI, *Captain, R. E.,*
Manager.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 19th November 1877.

No. 62.—Mr. C. E. Cardew, Assistant Locomotive Superintendent, attached to the Rajputana State Railway, reported his return to duty on the forenoon of the 17th November 1877, from the four weeks' privilege leave granted him in Manager's Notification No. 52 of the 20th October last.

FRED. FIREBRACE,
Manager.

SINDIA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 20th November 1877.

No. 29.—With reference to this Office Notification No. 24 of 29th ultimo, Mr. R. Gatmell, Sub-Engineer, 1st Grade (temporary rank), joined the 1st Division of this Railway on the afternoon of the 31st idem.

No. 30.—With reference to this Office Notification No. 26 of 3rd instant, Mr. P. C. Gilhooly, Sub-Engineer, 2nd Grade, availed himself of the privilege leave granted therein on the forenoon of the 19th idem.

HORACE BELL,
Engineer-in-Chief.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees		Balance of Bullion		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Nov. 12	4,509	5,50,670	5,86,265	48,07,963	1,07,56,028	35,01,992
" 13	8,27,253	4,50,965	5,83,486	50,24,881	1,09,18,498	35,72,477
" 14	Holiday.					
" 15	Ditto.					
" 16	18,40,307	3,80,604	6,10,022	62,64,785	1,09,70,013	37,26,829
" 17		4,98,145	5,75,710	56,65,129	1,09,67,741	39,41,922

CALCUTTA MINT,
The 19th Nov. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 22nd November 1877... Rs. 1,02,09,691-15-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
23rd Nov. 1877.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 22nd November 1877.

No. 97.—Mr. H. Andrews, 2nd Grade Clerk, has been granted by the Deputy Director, Persian Gulf Telegraph, subsidiary leave from 1st to 3rd November 1877 inclusive, under Section 10 of Supplement F of the Civil Leave Code, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

No. 98.—Mr. L. E. R. Smith, 2nd Grade Clerk, has been granted by the Deputy Director, Persian Gulf Telegraph, furlough for one year, under Section 7, and subsidiary leave, not exceeding eleven days, under Section 10 of Supplement F of the Civil Leave Code, with effect from 21st October 1877, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

No. 99.—Mr. S. Tuff, Civil Signaller, has been granted by the Director, Persian Telegraph, privilege leave for fifteen days, under Section 12 of Supplement F of the Civil Leave Code, with effect from afternoon of 17th September 1877.

No. 100.—Mr. H. Holstebro, Traffic Clerk, Persian Section, Indo-European Telegraph Department, having returned to duty on the morning of the 1st October 1877 from the leave on private affairs for six months granted to him in Indo-European Telegraph Department Notification No. 77, dated 11th July 1877, the unexpired portion of his leave has been cancelled by the Director, Persian Telegraph.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 23rd November 1877.

Mr. J. O. N. James, Assistant Surveyor General, availed himself of the three months' privilege leave granted in Notification, dated 8th August last, on the forenoon of the 6th August 1877, and returned to duty on the forenoon of the 6th instant.

Subsidiary leave is granted to Captain J. R. McCullagh, R. E., Assistant Superintendent, Mysore Topographical Survey, from 1st to 4th November 1877, both days inclusive, under Section 24 of the Civil Leave Code.

H. L. THUILLIER, *Major-Genl.,*
Surveyor General of India.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th November 1877.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 per cent Loans. Of 1824-25	Of 1828-29.	Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865.	4½ per cent. Loans. Of 1870.	Of 1871.	Of 1872.	5 per cent. Loan of 1856-57.	5½ per cent. Loan of 1859-60.	5 per cent Debentures for 10 years. Repayable June 1877.	5 per cent Debentures for 15 years. Repayable June 1882.	TOTAL AMOUNT.
Balance of 31st October 1877	55,600	33,173	2,346	14,46,720	30,67,000	2,08,30,300	1,14,87,000	1,76,08,600	42,19,100	3,00,000	3,04,24,500	80,300	4,57,54,000	5,02,000	33,03,000	13,91,13,639
Add—																
Amount enfaced at Madras between 1st and 15th November 1877 ...	...	...	...	...	...	.	...	...	...	...	...	...	.	...	..	...
Amount enfaced at Bombay between 1st and 15th November 1877 ...	...	..	...	...	...	..	1,000	1,000	...	...	8,000	...	2,00,000	...	...	2,10,000
Amount enfaced at Calcutta between 1st and 15th November 1877 ...		...	.	...		3,97,000	14,000	76,300	1,500	...	5,07,000	...	2,49,000	...	...	12,44,800
	55,600	33,173	2,346	14,46,720	30,67,000	2,12,27,300	1,15,02,000	1,76,85,900	42,20,600	3,00,000	3,09,39,500	80,300	4,62,03,000	5,02,000	33,03,000	14,05,68,439
Deduct—																
Amount written off in the London Registers	...	...	...	...	..	2,35,000	600	18,600	...	...	51,800	...	46,000	...	.	3,52,000
Balance on 15th November 1877	55,600	33,173	2,346	14,46,720	30,67,000	2,09,92,300	1,15,01,400	1,76,67,300	42,20,600	3,00,000	3,08,87,700	80,300	4,61,57,000	5,02,000	33,03,000	14,02,16,439

NOTE.—From 9th June 1867 to 15th Sept 1877, enfaced from India, 2,560 lakhs; re-transferred from London, 2,519 lakhs.
" 16th Sept 1877 to 30th Sept. " " " 9 " " " 2 "
" 1st Oct. " to 15th Oct. " " " 5 " " " 1 "
" 16th " " to 31st " " " " 5 " " " 1 "
" 1st Nov. " to 15th Nov " " " 14 " " " 3 "

2,593 lakhs. 2,526 lakhs.
2,526 "
Balance against India 67 "

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 17th November 1877.

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 20th November 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid-up	2,00,00,000	0	0
Reserve Fund	18,99,305	0	0
Public Deposits at Head Office ... 71,16,599 5 11; Public Deposits at Branches ... 78,80,597 15 2	1,49,97,197	5	1
Other Deposits at Head Office and Branches	2,26,48,126	8	8
Bank Post Bills, &c.	8,51,317	9	6
Sundries	11,66,372	0	6
RUPEES ...	6,10,62,318	7	9

ASSETS.	Rs.	A.	P.
Government Securities	1,07,69,042	3	1
Loans on Government Securities, &c., at Head Office and Branches ...	46,11,738	10	8
Accounts of Credit on Government Securities, &c., at Head Office and Branches	57,07,491	7	1
Bills discounted and purchased at Head Office and Branches	1,60,30,126	13	0
Balances with other Banks ...	11,12,698	15	10
Bullion	3,14,250	13	8
Dead Stock	10,00,108	1	6
Stamps	9,804	6	0
Sundries	2,02,743	13	5
	3,97,58,005	4	3
Cash and Currency Notes at Head Office ... 92,48,037 12 10; Cash and Currency Notes at Branches ... 1,20,56,275 6 8	2,13,04,313	3	6
RUPEES ...	6,10,62,318	7	9

By order of the Directors,

BANK OF BENGAL, *Calcutta, 22nd Nov. 1877.*

W. WESTLAND, *Offg. Chief Acctt. & Depy. Secretary.*

W. D. CRUICKSHANK, *Offg. Secy. & Treasurer.*

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Allahabad Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
76	D 11—18623	10	Messrs. Thacker, Spink & Co., Calcutta.
	D 6—58787	10	
77	D 14—01621	20	W. R. Tucker, Esq., Lalitpur.
78	D 11—46321	10	Oomrao Singh, Lahore.
79	„ —42775	10	Kader Bux, Subathu Station.
24	D 10—81776 wrongly joined; „ —81773 wrongly joined	5	Badree Dass, Dehra Dún.

ALLAHABAD,—Paper Currency Office; *The 15th November 1877.*

H. KEENE, *Asstt. Acctt. Genl., in charge of Paper Currency Office.*

Calicut Circle.

NOTES WHOLLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
J 10—14854	100	Gopeeram Bhuketram, Calcutta.
„ —11200	100	

NOTES PARTIALLY LOST OR DESTROYED.

	Rs.	
J 3—86431	100	B. Venkataramiah, Bellary.
J 5—77280	20	V. C. Ellappah Moodeliar, Shop-keeper, Erode.
J 7—75216	5	Sathoo Row, Head Surveyor, Coimbatore.
J 5—62073 wrongly joined; „ —62074 wrongly joined	20	C. Krishnasawmy Chetty, No. 10, Govindapa Naik Street, Madras.

CALICUT,—Paper Currency Office; *The 12th November 1877.*

J. C. WINSCOM, *Depy. Collector, in charge of Paper Currency.*

Kurrachee Circle.

NOTE PARTIALLY LOST OR DESTROYED.

No. of Note	Value.	Name of Claimant.
	Rs.	
G 7—72227	10	Mr. Itcharam Hurkisondass, Sub-Inspector, B., B. and C. I. Railway, Itola.

KURRACHEE,—Paper Currency Dept.; *The 13th November 1877.*

W. A. INGLE, *Asstt. Depy. Commr. of Paper Currency.*

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
302	L 59—05598	10	Mr. C. Ramasawmy.
	„ —05599	10	
	„ —05600	10	
303	L 94—06077	100	Babu Nund Kissore Pal.
	„ —29011	100	
305	L 26—00796	5	The Inspector of Calcutta Post Office.
306	O 6—92564	10	The Officiating Post Master General, Bombay.
307	L 80—98352	20	The District Superintendent of Police, Jessore.
	„ —90807	20	
308	L 84—37454	100	Jaheir Mistry.
	L 82—81220	100	
309	L 84—87618	100	Beerun Sing.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
198	O 2—68305 L 45 50677	20	Babu Gunga Churn Roy.
199	L 87—99866 L 97—91965	10	Babu Mohavarut Day.
	L 22—04882 „ —61185	5	
201	L 28—02502 „ —02501	5	Jusseemuddy.
203	L 9—51430 „ —51403	5	Bissun Dyal Dallal.
204	L 10—75630 „ —75627	5	Messrs. Perry & Co.
	L 23—11041 „ —11043	5	
327	L 94—25545	100	Mr. J. B. Dubois.
328	L 83 - 27037	100	Miss Smith.
329	L 92—17078	50	Babu Brindavan Chundra Bosu.
330	L 94—02135	100	Ram Pershad.
	„ —27610	100	
	L 91—46669	20	
	O 4—56544	20	
332	O 7—96987	10	Babu Wooma Churn Roy.
	„ —52811	10	
	„ —15572	10	
	L 28 - 57734	5	
333	L 84—61685	100	Babu Guroodoyal Poddar.
	„ —71026	100	
	„ —88514	100	
	L 83—96011	100	
	L 94—19111	100	
	„ —17043	100	
	„ —17053	100	
	„ —14109	100	
	„ —19237	100	
334	L 94—10674	100	Mr. John de Ga.
335	L 61—87639	10	Babu Jodu Nath Sur.
336	L 59—41433	10	Ramprotap.
	„ 74—98416	10	
337	L 28—51347	5	Mr. F. A. Swaries.
338	L 67—02723	50	Babu Muti Lal Roy.
	„ 58—91135	10	

CALCUTTA,—Paper Currency Dept.;
The 23rd Nov. 1877.

R. E. HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
74	E 4—98054	50	Bishumber Das, care of Omrao Singh, Sanitary Commissioner's Office, Lahore.
	„ —98010	50	
	E 10—58024	10	

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
123	E 13—24691	100	The Asst. Traffic Manager, S., P. and D. Railway, Multan.
128	E 13—23271	100	Pyara Lall, Clerk, 2nd Punjab Cavalry, Camp Goombut, Kohat.
36	E 7—17116 „ —17117	5	Emam Deen, Deputy Inspector of Police, Lahore.
39	E 12—31675 „ —31676	20	Lala Shew Narain, Paper Currency Office, Lahore.

LAHORE,—Paper Currency Office;
The 17th November 1877.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
W77	... M25—38277	... 100	Mr. E. L. Hunt, Allahabad.
	„ —46962	... 100	
	„ —73650	... 100	
	„ —85019	... 100	
	M 23—96142	... 50	

NOTES PARTIALLY LOST OR DESTROYED.

1876.		Rs.	
H43	... C 97—68583	... 10	Gunesh Dass, Peon, Post Office, Wuzeerabad.
H178	.. M 21—15908	... 10	Mr. G. R. Jenkins, Saugor.
H173	... M 25—24361	... 100	Jesraj Chetram, Bombay.
	„ —46230	... 100	
	„ —54882	... 100	
	„ —70702	... 100	
	M 23—40413	... 50	
	„ —80523	... 50	
H174	„ —76276	... 50	Mr. F. Dadabhoy, Refreshment Room keeper, Kallian Junction.
H175	... M 6—56211	... 5	Antone Dyas, Messman, 14th Regiment Native Infantry, Belgaum.
H176	... M 29—23715	... 10	Ramagal Matmer, Saugor.
	„ —42907	... 10	
	M 27—75699	... 10	
1874.			
H69	... C 85—31567	... 50	Shapoorji Nawrojie, No. 19, Agiary Lane, Bombay.
	C 70—93264	... 20	
	C 88—89721	... 10	
1877.			
H177	... M 20—54590	... 10	Mahomed Husain, 36, Chuckla Market, Bombay.

BOMBAY,—Paper Currency Dept.; *The 20th November 1877.*

W. WELLS,
Assistant Commissioner.

POST OFFICE.

NOTIFICATIONS.

Simla, the 12th October 1877.

Special attention is invited to the recent reduction of the rates of postage chargeable on inland parcels and packets.

The present rates are :—

	Parcels (Closed Covers). Annas.	Packets (Open Covers). Annas.
Not exceeding 10 tolas ...	...	1
Not exceeding 40 tolas ...	8	2
For every additional 40 tolas or fraction thereof	4	2

Attention is also invited to the facility now offered to the sender of a registered letter to have an acknowledgment signed by the addressee sent to him, if he prepays at the time of posting an extra postage fee of 1 anna.

A like facility for obtaining acknowledgments for parcels has now been introduced, but it only applies to parcels for which receipts are given under paragraph 14, page 4 of the Postal Guide of 1st September 1877.

E. R. DOUGLAS,
Offg. Dy. Dir. Genl. of the Post Office of India.

Calcutta, the 22nd November 1877.

On and after the 30th November 1877, the following will be the latest hours for posting in this Office :—

	Ordinary letters.	Registered letters and parcels.
The Loop Mail ...	3-45 P.M.	3-15 P.M.
The Chord Mail ...	6 P.M.	5 P.M.

The 23rd November 1877.

Mails for Chittagong, Akyab, Kyouk-Phyoo and Sandoway, for transmission per Steamer *Madras*, will be closed at the General Post Office on *Saturday*, the 24th November 1877, at 7 P. M.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales, and Victoria, *viâ* Torres Straits (letters, &c., for the latter colony must be specially superscribed), for transmission per steamer from Bombay, will be closed at the General Post Office on Saturday, the 24th November 1877, at 7 P. M.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer *Himalaya*, will be closed at the General Post Office on Sunday, the 25th November 1877, at 7 P. M.

Mails for Persian Gulf, for transmission per steamer from Bombay, will be closed at the General Post Office on Monday, the 26th November 1877, at 7 P. M.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Tuesday, the 27th November 1877, at 7 P. M.

Mails for Madras and Ceylon, for transmission per P. & O. Steamer *Cathay*, will be closed at the General Post Office on Wednesday, the 28th November 1877, at 7 P. M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Abyssinia*, will be closed at the General Post Office on Wednesday, the 28th November 1877, at 7 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 30th November 1877.

2. Book-post and pattern packets must be posted on the 29th November 1877.

N. B.—The Letter Box will close at 7 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 7-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 8 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 23rd November 1877.

Alcantara, W. V.
Allow, Mrs.
Anderson, G. M.
Antonio Maggi, Sigr.
Arabes, Mr.
Ashworth, J. H.
Anthony, M.
Bateman, W. E.
Barnes, Miss A. M.
Begg, Hoton.
Bennet, W. J.
Benson, Miss J. W.
Berke, G. V.
Berkeley, Mrs. L.
Blake, Mrs. E.
Blackburn, Mrs. M. E.
Brennan, Mrs. E.
Bridgwell, J. M.
British Consul.
Brown, T. H.
Brun, D. O.
Campbell, H. P.
Collings, Capt.
Claous, Charles.
Coulson, G. H.
Cunningham, Mr. (Jotty).
Croysdale, Thos.
Dallas, James P.
Dean, Mrs. A.
DeCruze, J.
DeFores, R.
Dowes, T. H.
DeVirinne, Mrs. J.
DeSouza, A.
D'Rozario, Edward.
Dobson, A. P.
Douglas, Sir Robert & Co.
Drew, T.
Fisher, W.
Ford, Mrs. S., care of Capt. Ford (R.A.)
Frank, Miss B.
Gomes, Mrs. Jane.
Grant, Miss.
Graham, Mrs. C.
Grant, S. W.
Greenway, W. J.
Gregory, Mrs. W.
George, Mrs. G.
Gelding, J.
Gonsalves, R.
Handy, W.
Haslam, F.
Heideskar, C. J.
Hodgkinson, R.
Hony. Secy., Dissenters' Burial Ground.
Hoskins, C.
James, H. J.
Johnson, H. C. W.
Kelly, Mrs. G. A.
Laws, Miss.
Laybourne & Co.
Lery, Mrs. M.
Lawrence, Mrs. C.
Marashman & Co.
Mason, M.
Moriarty, J.
Morison, J. J. L. L. S.
Monoham, A.
Montgomery, Mrs. S.
Monett, H. E.
Mittington, Ralph.
Mullanes, R. O.
O'Connor, E. P. O.
Palmer, Mrs.
Pearce, Capt. C.
Pearson, T. F.
Pratt, H.
Price, Mrs.
Rebeiro, Miss.
Robertson, Dr R. A.
Robinson, T. M.
Sankey, Miss.
Secy., Canning Institute.
Shawe, Miss, care of A. Shawe.
Sullivan, D.
Smallwood, G.
Smith, Mrs. A.
Stewart, John C.
Stewart, J.
Steuart, J. N.
Stowell, Miss E.
Taylor, F.
Tilton, Mr.
Tucker, Harrington.
Turner, J.
Vaughan, C.
Walker, Henry, care of Revd. Smith.
Walters, Captain.
Wigmore, F. W.
White, Robert.
X. Y. Z.
Yound, Mrs.

Letters marked "Care of Post Office to be kept till called for."

Beagley, Miss M. A.
Bell, Chas. H.
Bennett, T. O.
Beedell, Capt. W.
Browning, W. E.
Brown, Mrs. Arthur.
Brunn, Arthur.
Burland, Chas.
Cameron, Miss.
Chennell, Thomas.
Collins, Francis B.
Corbett, C. J.
Cumberland, A. H.
Collins, Miss.
Craige, Peter.
Dunorift, John.
Dixon, J. W.
D'Silva, G. P.
E. F. W.
Faulkes, E.
Fawcus, William.
Felsted, Thos.
Forman, Miss.
Gillbanks, Mrs.
Greenstreet, H. E.
Greenstreet, Reginald.
Harrison, C. W.
Harvey, W.
Howey, Capt. J. E. W.
Hughes, J. W.
Hulbert, Norman.
Indelicato, Orazio, Sigr.
Jomieson, F. W.
Johnson, R. H.
Johnson, Mrs. R.
Killcoyne, Thos.
Lelloy, Z. M.
Leonard, Thomas.
Lewis, Mrs.
Low, Surgn.-Major L. E.
Lock, Pat.
Lonsdale, John.
MacGibbon, John
McCunn, Thomas.
McCunn, W.
MacWilliams, Miss.
Nugent, Mrs. P. C. P.
O'Larey, Mrs. A.
Ozillia, Capt. P.
Piket Blime, Madame.
Pawsey, R. H
Peebles, J. M.
Platt, J. H.
Poper, A. B.
Powell, H. J.
Read, R. (Junior).
Read, Frederick.
Rendell, W. B.
Robilotti Dominico, Sigr.
Rowcliff, R. H.
Simpson, James M.
Sirk, S. S.
Stewart, Frank.
Story, Augustus.
Stock, Cecil G.
Taylor, Jos. S.
Taylor, Mrs. A.
Thermode, R. C.
Tuckett, S. L.
Vaughan, T. E.
Williams, W. J.
Williams, Capt. T.
Wilson, A. J.
Woods, Capt. James W.

Registered Letters.

Founda, Lucien.
Grove, E. C.
Pearson, J. F.
Savi, K. L.
Stevenson, Mrs. A.
Teare, W.
Walker, Joseph.
Wilson, A. J.
Watts, W.

Newspapers.

Carmichael, John.
Dixon, J. W.
Johnson, Robert.
McCunn, Wm.
Navin & Co.
Schene, J. Fred.
Williams, W. J.

W. ALPIN,
Offg. Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 "	@	"	2	12	0	"
23 "	@	"	2	14	0	"
24 "	@	"	3	0	0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 "	@	"	2	4	0	"
under 7 "	@	"	2	0	0	"

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

At the request of the Government of Ceylon, the following notice is published for general information:—

SALE OF EBONY.

Notice is hereby given that two small cargoes of Ebony, each of about 80 tons, will be sold by auction on account of Government at the wharf, Colombo, on the 17th December next, in lots to suit purchasers. The sale to commence at noon.

The logs may be inspected at the wharf, and particulars of their dimensions, &c., may be obtained from the Master Attendant.

The first cargo contains 346 logs of various sizes. The number of logs in the second cargo will be published hereafter.

J. E. O'CONOR,
Asstt. Secy. to the Govt. of India,
Dept. of Reve., Agri. & Commerce.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The first part of the "Indian Law Reports," published under the authority of the Governor General in Council, will appear as soon after the 1st January 1876 as can be arranged for. The Reports will appear in monthly parts, published as soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad, and will comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court will be reported in the Series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court will be reported in the Calcutta Series. The Parts of each Series can be had separately, or all four Parts can be had stitched into one wrapper at the option of subscribers and purchasers. It will be observed from the following statement of the terms of subscription and sale, that a considerable reduction is allowed to persons taking the complete set:

Terms of subscription, payable annually in advance.

	Without Postage.	With Postage.
For the CALCUTTA SERIES ...	Rs. 35	Rs. 40
„ MADRAS SERIES ...	„ 8	„ 9
„ BOMBAY SERIES ...	„ 8	„ 9
„ ALLAHABAD SERIES ...	„ 8	„ 9
Complete set	„ 45	„ 50

The price of each Part purchased separately will vary according to the amount of matter it contains, and will be printed on the wrapper. It will, however, never be below the following:—

For a Part of the CALCUTTA SERIES ...	Rs. 3	8
„ „ MADRAS SERIES ...	„ 1	0
„ „ BOMBAY SERIES ...	„ 1	0
„ „ ALLAHABAD SERIES .	„ 1	0
Complete set	„ 4	0

Persons desiring to subscribe for or purchase the Reports, should apply to—
MESSRS. THACKER, SPINK AND CO., CALCUTTA;
MESSRS. THACKER, VINING AND CO., BOMBAY;
MESSRS. HIGGINBOTHAM AND CO., MADRAS;
THE GOVERNMENT CENTRAL BOOK DEPOT, BOMBAY;
THE GOVERNMENT BOOK DEPOT, ALLAHABAD.

The publication of the Bengal Law Reports and the Madras, Bombay, and N. W. P. High Court Reports will cease on the completion of the volumes now in course of publication.

Subscribers to the Bengal Law Reports, who have already paid their subscriptions to the end of June 1876, will be supplied with the complete set of Reports for the first half of 1876 in lieu of the volume of the Bengal Law Reports which they would otherwise have received.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta; Thacker, Vining & Co., Bombay; or to Superintendent, Chief Commissioner's Office, Nagpur.

CATALOGUE OF CHARTS, &c.,

ISSUED AT THE MARINE SURVEY DEPARTMENT, CALCUTTA, BY ORDER OF THE GOVERNMENT OF INDIA,

And sold at the Office of Superintendent of Government Printing, 8, Hastings Street.

INDIAN OCEAN.

Indian Ocean, Curves of equal magnetic variation for 1877. By R. C. Carrington. *Price, Annas 8.*

INDIA, WEST COAST.

Karachi to Vingorla. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. *Price, Re. 1.*

Vingorla to Cape Comorin. Compiled from the latest Government Surveys, by R. C. Carrington 1876. *Price, Re. 1.*

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PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, NOVEMBER 24, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND

Result of votes received on the question submitted in the Circular letter No. 2, dated 18th August 1877.

SUBJECT.	For	Against
Whether Mrs. Mary Tauffe shall be re-admitted to the pension of Rs. 50 a month provided for her by her former husband, Mr. F. Rogers, under the circumstances stated in her appeal, and on the conditions specified	835	87

By Order of the Directors,

W. H. RYLAND,

Secretary.

CALCUTTA;
UNCOVENANTED SERVICE FAMILY PENSION FUND OFFICE,
The 19th November 1877.

BENGAL CIVIL FUND.

NOTICE.

The half-yearly General Meeting of Subscribers to the Bengal Civil Fund will be held at the Town Hall on Wednesday, the 30th January next, at 4½ P. M., for the election of Managers for the ensuing year, and for the consideration of any other business that may be brought forward.

By order of the Managers,

COLMAN MACAULAY,

Secretary.

BENGAL CIVIL FUND,
The 22nd November 1877.

PROMISSORY NOTE.

Stolen

The Government Promissory Note No. 037871 of the 4 per cent. of 1865 for Rs. 500, originally standing in the name of Doyal Chand Shabooy, and last endorsed to Brajendra Kumar Sen, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

BRAJENDRA KUMAR SEN.

37, Rutton Sircar's Garden Street.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 48.] CALCUTTA, SATURDAY, DECEMBER 1, 1877. [Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General.—(*Nothing for publication.*)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.—(*Nothing for publication.*)

SUPPLEMENT No. 48.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 27th November 1877.

No. 46.—The following Statute is published for general information:—

40 & 41 VIC., CAP. 51.

ARRANGEMENT OF CLAUSES.

Clause.

1. Power to the Secretary of State in Council of India to raise any sum not exceeding 5,000,000*l.*
2. Bonds may be issued under the hands of two members of the Council, and countersigned by Secretary of State.
3. Debentures may be issued.
4. As to payment of principal and interest on debentures.
5. Debentures transferable by delivery. Coupons by delivery.
6. Bills may be issued.
7. Description, currency of, and interest on bills.
8. Capital stock and annuities may be created and issued.
9. Transfer books of such capital stock and annuities to be kept.
10. Annuities deemed personal estate.
11. The whole amount charged not to exceed 5,000,000*l.*
12. Power to raise money for payment of principal money.
13. Securities, &c. to be charged on revenues of India.
14. Provisions as to composition for stamp duties on India bonds extended to bonds and debentures under this Act.
15. Forgery of debentures and bills to be punishable as forgery of East India bonds.
16. Returns to be prepared half-yearly of moneys raised on loan, and presented to Parliament.
17. Saving powers of the Secretary of State in Council.
18. Stock created hereunder to be deemed East India stock.
19. Sect. 3, &c. of 33 & 34 Vict., c. 93, extended to capital stock created under this Act.

An Act to enable the Secretary of State in Council of India to raise money in the United Kingdom for the Service of the Government of India.

[14TH AUGUST 1877.]

WHEREAS the exigencies of the public service in India require that the Secretary of State in Council of India should be enabled to raise money in the United Kingdom on the credit of the revenues of India:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and

Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power to the Secretary of State in Council of India to raise any sum not exceeding 5,000,000*l.*

1. It shall be lawful for the Secretary of State in Council of India, at any time or times after the passing of this Act, to raise in the United Kingdom, for the service of the Government of India, any sum or sums of money not exceeding in the whole five millions of pounds sterling, of which two millions five hundred thousand pounds sterling may be raised by the creation and issue of capital stock bearing interest, or annuities, bonds, debentures, or bills, or partly by one of such modes and partly by another or others, and the whole or any portion of the remaining two millions five hundred thousand pounds sterling may be raised by the creation and issue of bonds, debentures, or bills, but not by the creation and issue of capital stock bearing interest, or of annuities.

Bonds may be issued under the hands of two members of the Council, and countersigned by Secretary of State.

2. All bonds issued under the authority of this Act may be issued under the hands of two members of the Council of India, and countersigned by the Secretary of State for India, or one of his Under Secretaries, or his Assistant Under Secretary, and shall be for such respective amounts, payable after such notice, and at such rate or rates of interest as the said Secretary of State in Council may think fit.

Debentures may be issued.

3. All debentures issued under the authority of this Act may be issued under the hands of two members of the Council, and countersigned as aforesaid, for such respective amounts, and at such rate or rates of interest, as the Secretary of State in Council may think fit, and shall be issued at or for such prices and on such terms as may be determined by the Secretary of State in Council.

As to payment of principal and interest on debentures.

4. All debentures issued under the authority of this Act shall be paid off at par at a time or times to be mentioned in such debentures respectively; and the interest on all such debentures shall be paid half-yearly on such days as shall be mentioned therein; and the principal moneys and interest secured by such debentures shall be payable either at the treasury of the Secretary of State in Council in London or at the Bank of England.

Debentures transferable by delivery.

5. All or any number of the debentures issued under the authority of this Act, and all right to and in respect of the principal and interest moneys secured thereby, shall be transferable by the delivery of such debentures; and

Coupons by delivery.

the coupons for interest annexed to any debenture issued under the authority of this Act shall also pass by delivery.

Bills may be issued.

6. All bills issued under the authority of this Act may be issued under the hands of two members of the Council and countersigned as aforesaid, for such respective amounts as the Secretary of State in Council may think fit, and shall be issued at or for such prices and on such terms as may be determined by the Secretary of State in Council.

Description, currency of, and interest on bills.

7. A bill issued under the authority of this Act shall be a bill for the payment of the principal sum named therein at the date therein mentioned, so that the date be not more than twelve months from the date of the bill; and the principal sum secured by such bill shall be payable either at the treasury of the Secretary of State in Council in London or at the Bank of England. Interest shall be payable in respect of such bill at such rate and in such manner as the Secretary of State in Council may determine.

Capital stock and annuities may be created and issued.

8. Any capital stock created under the authority of this Act shall bear such a rate of interest, and any annuities to be created under the authority of this Act shall be at such rate per centum per annum, as the Secretary of State in Council may think fit; and such capital stock and such annuities may be issued on such terms as may be determined by the Secretary of State in Council; and any such capital stock may bear interest during such period, and be paid off at par at such time, as the Secretary of State in Council may prescribe previously to the issue of such capital stock; and such annuities may be terminable at such period as the Secretary of State in Council may prescribe previously to the issue of such annuities.

Transfer books of such capital stock and annuities to be kept.

9. In case of the creation and issue of any such capital stock or of any such annuities, there shall be kept, either at the office of the Secretary of State in Council in London or at the Bank of England, books wherein entries shall be made of the said capital stock and annuities respectively, and wherein all assignments or transfers of the same respectively, or any part thereof respectively, shall be entered and registered, and shall be signed by the parties making such assignments or transfers, or, if such parties be absent, by his, her, or their attorney or attorneys thereunto lawfully authorised by writing under his, her, or their hands and seals, to be attested by two or more credible witnesses; and the person or persons to whom such transfer or transfers shall be made may respectively underwrite his, her, or their acceptance thereof; and no other mode of assigning or transferring the said capital stock or the said annuities, or any part thereof respectively, or any interest therein respectively, shall be good and available in law, and no stamp duties whatsoever shall be charged on the said transfers or any of them.

Annuities deemed personal estate.

10. All annuities created and issued under the authority of this Act shall be deemed and taken to be personal and not real estate, and shall go to the executors or administrators of the person or persons dying possessed thereof, interested therein, or entitled thereto, and not to the heir-at-law, nor be liable to any foreign attachment by the custom of London, or otherwise.

The whole amount charged not to exceed 5,000,000*l.*

11. The whole amount of the principal moneys to be charged on the revenues of India under this Act shall not exceed five millions.

Power to raise money for payment of principal money.

12. Upon or for the repayment of any principal money secured under the authority of this Act, the Secretary of State in Council may at any time borrow or raise, by

all or any of the modes aforesaid, all or any part of the amount of principal money repaid or to be repaid, and so from time to time as all or any part of any principal money under this Act may require to be repaid, but the amount to be charged upon the revenues of India shall not in any case exceed the principal money required to be repaid, and the total amount raised under this section by the creation and issue of capital stock bearing interest or of annuities shall not at any one time exceed two millions five hundred thousand pounds sterling.

Securities, &c. to be charged on revenues of India.

13. All bonds, debentures, and bills to be issued under this Act, and the principal moneys and interest thereby secured, and all capital stock to be issued under this Act, and the interest thereon, and all annuities to be issued under this Act, shall be charged on and payable out of the revenues of India, in like manner as other liabilities incurred on account of the government of the said territories.

Provisions as to composition for stamp duties on India bonds extended to bonds and debentures under this Act.

14. The provisions contained in section four of the Act of the session holden in the fifth and sixth years of King William the Fourth, chapter sixty-four, with respect to the composition and agreement for the payment by the East India Company of an annual sum in lieu of stamp duties on their bonds, and the exemption of their bonds from stamp duties, shall be applicable with respect to the bonds and debentures to be issued under the authority of this Act, as if such provisions were here repeated and re-enacted with reference thereto.

Forgery of debentures and bills to be punishable as forgery of East India bonds.

15. All provisions now in force in anywise relating to the offence of forging or altering, or offering, uttering, disposing of, or putting off, knowing the same to be forged or altered, any East India bond, with intent to defraud, shall extend and be applicable to and in respect of any debenture or bill issued under the authority of this Act, as well as to and in respect of any bond issued under the same authority.

Returns to be prepared half-yearly of moneys raised on loan, and presented to Parliament.

16. Provided always, that, at the end of each of the half years ending on the thirty-first day of March and the thirtieth day of September in every year, the Secretary of State in Council shall prepare or cause to be prepared a return of all loans raised in England under the provisions of this Act or of any other Acts, and of loans raised in India chargeable on the revenues of India, outstanding at the commencement of each half year, with the rates of interest and total amount payable thereon, and the date of the termination of each loan, the debt incurred during the half year, the moneys raised thereby during the half year, the loans paid off or discharged during the half year, and the loans outstanding at the close of the half year, stating, so far as the public convenience will allow, the purpose or service for which moneys have been raised during the half year; also a return of all stocks, loans, debts, and liabilities then chargeable on the revenues of India, as provided for in the Act twenty-first and twenty-second Victoria, chapter three, with rates and amount of interest, showing the changes which have taken place in each half year, in respect to the debts incurred and paid off or discharged; that such returns shall be presented to both Houses of Parliament, as respects the return of loans and liabilities in England, within fifteen days after the expiration of the said half-yearly periods, and within three months after the expiration of each half year, as respects the return of loans and liabilities in India, if Parliament be then sitting, or if not sitting, then within one week after Parliament shall be next assembled; and the various conditions in respect to terms, prices, dates of payment, and rates of interest on which bills have been issued during the half year under the authority of sections six and seven of this Act, shall be shown in the return in a form admitting of a comparison with previous years.

Saving powers of the Secretary of State in Council.

17. This Act shall not prejudice or affect any power of raising or borrowing money vested in the said Secretary of State in Council at the time of passing thereof.

Stock created hereunder to be deemed East India stock.

18. Any capital stock created under this Act shall be deemed to be East India stock, within the Act twenty-second and twenty-third Victoria, chapter thirty-five, section thirty-two, unless and until Parliament shall otherwise provide; and any capital stock created under this Act shall be deemed to be and shall mean India stock within the Act of the twenty-sixth and twenty-seventh Victoria, chapter seventy-three, anything in the said last-mentioned Act to the contrary notwithstanding.

Sect. 3, &c. of 33 & 34 Vict. c. 93, extended to capital stock created under this Act.

19. The provisions contained in the third section of the Act of the thirty-third and thirty-fourth Victoria, chapter ninety-three, and all other enactments in the said Act relating to or affecting such provisions, shall be extended and be applicable to any capital stock created under this Act.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 24th November 1877.

No. 2097.—The following Notification by the Military Secretary to His Excellency the Governor General is published for general information :—

His Excellency the Viceroy and Governor General will arrive in Calcutta by a special train at 5 P. M., Calcutta time, on Thursday, the 29th November 1877.

His Excellency will be received at the Howrah Railway Station by the Chairman of the Justices and Commissioner of Police for the Town of Calcutta and the Magistrate of Howrah, and at Government House by the Lieutenant-Governor of Bengal, Members of His Excellency's Council, the principal Civil and Military Officers and other gentlemen who are desirous of attending.

A Guard of Honor of Native troops will be drawn up on the platform at the Howrah Railway Station, with Band and Color.

The route taken will be by the Hooghly Bridge, Strand Road and Esplanade Row.

The Body Guard will form the Escort.

A Guard of Honor of the Calcutta Volunteer Rifle Corps will be drawn up in front of Government House.

A Viceregal Salute of 31 guns will be fired as His Excellency alights at Government House.

Full dress will be worn by Officers entitled to uniform. Gentlemen not entitled to wear uniform will appear in morning dress.

By Command,

G. POMEROY COLLEY, *Colonel,*

Military Secretary to the Viceroy.

ESTABLISHMENTS.

The 27th November 1877.

No. 941.—Mr. A. P. Howell, C.S., M.A., Officiating Secretary to the Government of India in the Home Department, has obtained privilege leave for three months, with effect from the 3rd proximo, or from any subsequent date on which he may avail himself of it.

No. 942.—APPOINTMENT.—Mr. J. O'Kinealy, of the Bengal Civil Service, to officiate as Secretary to the Government of India in the Home Department during the absence of Mr. Howell, or until further orders.

ECCLESIASTICAL.

The 29th November 1877.

No. 392.—The Reverend B. T. Atlay, Junior Chaplain, to be Senior Chaplain, with effect from the 17th October last.

MEDICAL.

The 27th November 1877.

No. 629.—The services of third grade Assistant Surgeon Odeutoolla are placed at the disposal of the Chief Commissioner of British Burma.

PATENTS.

The 27th November 1877.

No. 666.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, to public inspection upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying:—

No. 47 of 1877.—Mr. R. Olpherts, of Ardee, Ireland, for improvements in the means or apparatus for pressing indigo.

No. 48 of 1877.—Mr. R. Olpherts, of Ardee, Ireland, for improvements in machinery for pressing indigo or other substances.

No. 71 of 1877.—Count A. Apraxine, of St. Petersburg, in the Empire of Russia, presently resident at Paris, for improvements in balloons for ærial navigation.

No. 72 of 1877.—Mr. J. E. G. Monnier, a Foreman Platelayer in the employ of the East Indian Railway Company, residing at Muddapur, for an improved permanent way.

No. 81 of 1877.—Mr. T. Balmer, of Fochaber, in the County of Moray, in that part of Great Britain called Scotland, for improvements in apparatus for withering and drying tea leaf.

No. 86 of 1877.—Mr. S. J. Tucker, of Calcutta, mechanic, and there carrying on business under the style of Messrs. Edward Thomson & Co., for working punkahs by machinery.

ARTHUR HOWELL,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FIBRES AND SILK.

Simla, the 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Bohmeria nivea* (popularly known under the names of rheea, ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine, having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile, the demand for rheea continues, and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council, therefore, considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, o the *Bohmeria nivea.*

4. A smaller reward, not exceeding ten thousand rupees, will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost, including all processes of preparation and all needful allowance for wear

and tear, of not more than £15 per ton, laid down at any port of shipment in India, and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties, and the fibre prepared from them must, moreover, always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre, unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund, or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund, or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*:—

(1) That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2) That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars:—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government, or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens through this Department.

G. H. M. BATTEN,
Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Fort William, the 30th November 1877.

No. 2641P.—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. J. Bienenfeld Rolph as Consul for Italy at Aden.

No. 2643P.—With reference to Notification No. 2399P., dated 17th October 1877, Mr. J. Salmon, Consul for the Netherlands at Aden, resumed charge of his office on the 7th November 1877.

GENERAL.

The 27th November 1877.

No. 3269G.—Mr. H. M. Durand, Officiating Political Assistant, 1st Class, and First Assistant to Agent to the Governor General for Rajputana, held charge of the current duties of the office of the Agent to the Governor General for Rajputana and Chief Commissioner of Ajmere, in addition to his own duties, from the 7th September to the 4th October 1877, both days inclusive, during the absence of Mr. Lyall on special duty.

The 30th November 1877.

No. 3305G.—The unexpired portion of the sick leave granted by Notification of this Depart-

ment, No. 2233G., dated 13th August 1877, to Surgeon J. C. Lucas, late Civil Surgeon of Bushire, is cancelled with effect from the 5th October 1877.

No. 3306G.—The services of Major W. Anderson, Officiating 2nd in Command, Malwa Bheel Corps, are replaced at the disposal of the Military Department, with effect from the date on which he may be relieved by Major Miller.

No. 3307G.—*Erratum.*—In Notification of this Department, No. 3099G., dated 31st October 1877, for "*that date*" substitute "*21st September 1877.*"

T. J. C. PLOWDEN,
Offg. Under Secy. to the Govt of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Fort William, the 30th November 1877.

No. 2335.—*Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their Branches on the last day of the month of October 1877, with the corresponding figures on the same date in 1876 and 1875:—*

	1875.	1876.	1877.
	Rs.	Rs.	Rs.
Government of India	2,53,58,333	3,73,36,590	1,73,93,841
Bengal	1,95,23,587	93,67,513	90,88,747
Assam	31,14,796	24,27,667	24,05,619
British Burmah	49,26,493	39,24,483	29,88,589
North-Western Provinces	1,40,86,635	1,47,32,133	95,18,725
Oudh	48,66,858	41,27,880	24,43,676
Punjab	99,76,826	98,27,861	90,66,815
Bombay	1,73,01,154	1,88,08,595	1,49,02,277
Central Provinces	34,35,160	35,16,639	31,24,437
Madras	2,10,62,062	1,28,61,166	1,97,01,106
TOTAL ...	12,36,51,904	11,69,30,527	9,06,33,832

MINT AND CURRENCY.

The 30th November 1877.

No. 2336.—*Silver received and coined in the Mints at Calcutta and Bombay during the calendar year 1877:—*

	Bullion or Coin received.		Coined and examined.
	From the Paper Currency Department and (petty amounts) from Government Officers.	From Merchants.	
	Rs.	Rs.	Rs.
In the month of October 1877—			
Calcutta	70,57,701	...	45,24,882
Bombay	1,12,79,344	...	1,07,97,280
TOTAL ...	1,83,37,045	...	1,53,22,162
First ten months—			
Calcutta	2,90,61,380	1,968	2,81,23,190
Bombay	7,25,41,541	...	7,41,80,963
TOTAL ...	10,16,02,921	1,968	10,23,04,153

Imports and Exports of Gold and Silver during the calendar year 1877.

	Gold.			Silver.			Total.		
	Imports.	Exports.	Net.	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of October	9,10,029	25,64,900	Exports. 16,54,871	2,32,09,308	7,73,800	2,24,35,508	2,41,19,337	33,38,700	2,07,80,637
First ten months ...	1,72,79,654	94,41,359	Imports. 78,38,295	12,08,71,909	1,08,11,272	11,00,60,637	13,81,51,563	2,02,52,631	11,78,98,932

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 30th November 1877.

APPOINTMENTS AND PROMOTIONS.

No. 1050.—BREVET—

Under the provisions of the Royal Warrant of the 21st December 1871, and in consequence of the following casualty, the names of the under-mentioned Officers are placed on the Indian Gradation List as specified:—

Colonel W. H. Freese, Madras Infantry, is placed on the list of Major-Generals;
Major J. M. Sexton, Bombay Staff Corps, is placed on the list of Lieutenant-Colonels;
Captain H. G. Pritchard, Madras Staff Corps, is placed on the list of Majors on the Indian Gradation List.

} In consequence of the death of Colonel (Major-General on the Indian Gradation List) W. T. Money, Madras Infantry, on the 20th August 1877.

No. 1051.—The following promotions are made, subject to Her Majesty's approval:—

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Infantry ...	Major Arthur Edward Downing ...	Lieutenant-Colonel ...	15th Nov. 1877.	Lieutenant-Colonel (Brevet Colonel) E. J. Wild, retired.
Cadre of the late 51st Native Infantry ...	Captain C. E. Macaulay, (Staff Corps) ...	Major ...		

No. 1052.—LONDON GAZETTE—

The following Extracts are published for general information:—

"London Gazette" of the 26th October, 1877, page 5804.

India Office, 22nd October, 1877.

Her Majesty has been pleased to approve of the following admissions to the Staff Corps, made by the Governments in India, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

To be Captain.

Captain J. Biddulph, half-pay, late 19th Hussars. Dated 1st November, 1871.

To be Lieutenants.

Lieutenant H. M. Mason, 45th Foot. Dated 28th October, 1871.
Lieutenant H. T. G. Burne, 63rd Foot. Dated 9th August, 1873.
Lieutenant W. O. Harris, 17th Foot. Dated 28th October, 1871.

Page 5805.

The date of rank of the undermentioned Officers admitted to the Indian Staff Corps should be as follows, and not as stated in the London Gazettes specified below:—

BENGAL.

Lieutenants.

Lieutenant Solomon Charles Frederick Peile, 109th Foot. Dated 9th August, 1874;
Lieutenant Edward Dermot Hamilton Daly, 15th Hussars. Dated 9th August, 1874;
Lieutenant Charles Hogge, 22nd Foot. Dated 28th October, 1871;
and not as stated in the *Gazette* of May 18, 1877.
Lieutenant George Henry B. Coats, 1st Foot. Dated 28th October, 1871;
Lieutenant Charles John Dennys, 65th Foot Dated 26th March, 1874;
Lieutenant Charles Campbell Whistler, 76th Foot. Dated 28th October, 1871;
and not as stated in the *Gazette* of June 8, 1877.
Lieutenant George Wingate, 19th Foot. Dated 28th October, 1871;
Lieutenant Redmond Conyngham Samuel Macausland, 39th Foot. Dated 13th November, 1872;
Lieutenant Alexander Melvin, 109th Foot. Dated 28th October, 1871;
Lieutenant Henry Affleck Graves, R.A. Dated 16th July, 1863;
Lieutenant Michael King Martin, 3rd Foot. Dated 28th October, 1871;
and not as stated in the *Gazette* of July 24, 1877.
Lieutenant James Andrew Colville Wedderburn, 54th Foot. Dated 27th October, 1871.
Lieutenant Thomas Caldwell Pears, 70th Foot. Dated 29th May, 1872.
Lieutenant Charles Stewart Wheler, 13th Hussars. Dated 30th December, 1871.

India Office, 24th October, 1877.

Her Majesty has been pleased to approve of the following promotions amongst the Officers of the Staff Corps and Her Majesty's Indian Forces, made by the Governments in India:—

BREVET.

To be Captain.

Lieutenant Henry Affleck Graves. Bengal Staff Corps. Dated 16th July, 1877.

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Majors.

Captain Henry Warde Webster. Dated 26th July, 1877.
Captain George Scott Hills. Dated 4th August, 1877.
Captain Charles James Durand. Dated 4th August, 1877.

Captain Henry Gordon Waterfield. Dated 4th August, 1877.

Captain Talbot Bradford Middleton Glassock. Dated 11th August, 1877.

Captain Linley Blathwayt. Dated 11th August, 1877.

To be Captains.

Lieutenant Thomas Francis Hobday. Dated 25th July, 1877.

Lieutenant Edward Hales Wilson. Dated 25th July, 1877.

Lieutenant Robert Alexander Gilchrist. Dated 4th August, 1877.

BENGAL ARMY.

CAVALRY.

To be Colonel.

Lieutenant-Colonel (Brevet Colonel) Charles Dumbleton. Dated 4th August, 1877.

To be Lieutenant-Colonel.

Major (Brevet Lieutenant Colonel) John Innis Robinson. Dated 4th August, 1877.

To be Majors.

Late 1st European Light Cavalry.

Captain (Brevet Major) Cunliffe Martin. Dated 4th August, 1877.

Late 2nd European Light Cavalry.

Captain (Brevet Major) John Lowis Loch. Dated 4th August, 1877.

BENGAL MEDICAL ESTABLISHMENT.

To be Surgeon-Major.

Surgeon Andrew Skeen. Dated 31st March, 1877, to stand immediately below Surgeon-Major Robert Harvey.

"London Gazette" of the 30th October, 1877, page 5923.

War Office, Pall Mall, 30th October 1877.

BREVET.

Lieutenant-Colonel and Brevet Colonel William Bolton Girdlestone, Retired List, Bengal Staff Corps (since deceased), to have the honorary rank of Major-General. Dated 16th August, 1877.

Lieutenant-Colonel and Brevet Colonel Sussex Charles Milford, Bombay Staff Corps, to have the honorary rank of Major-General on retirement. Dated 31st October, 1877.

Page 5924.

Apothecary J. Slane, Bengal Medical Establishment, to have the honorary rank of Surgeon. Dated 31st October, 1877.

Apothecary A. G. Price, Bengal Medical Establishment, to have the honorary and local rank of Surgeon. Dated 31st October, 1877.

Apothecary J. C. Ellis, Bengal Medical Establishment, to have the honorary and local rank of Surgeon. Dated 31st October, 1877.

The second Christian name of Lieutenant-Colonel and Brevet Colonel W. M. Lees, Bengal Staff Corps, is *Munnings*, and not *Manning*, as hitherto stated.

To be Lieutenant-Colonels. Dated 1st October 1877:—

* * *

Major Albert Seagrim, Bengal Staff Corps.

Page 5925.

The undermentioned Officers, having completed the qualifying service, to be Colonels:—

Major and Brevet Lieutenant-Colonel C. M. MacGregor, C.S.I., Bengal Staff Corps. Dated 18th June, 1877.

Lieutenant-Colonel George Arnold Laughton, Bombay Staff Corps. Dated 3rd July, 1877.

Lieutenant-Colonel Sussex Charles Milford, Bombay Staff Corps. Dated 4th July, 1877.

No. 1053.—ADJUTANT GENERAL'S DEPARTMENT—

Lieutenant-Colonel F. Eteson, 1st Battalion, 3rd Foot, Officiating 1st Assistant Adjutant General, to officiate as Deputy Adjutant General, *vice* Colonel H. F. Brooke, appointed Adjutant General, Bombay Army.

Major H. Thompson, Staff Corps, Assistant Adjutant General, to officiate as 1st Assistant Adjutant General, *vice* Colonel T. Rattray, C.B., C.S.I., on furlough.

Major M. C. Farrington, 51st Foot, to officiate as Assistant Adjutant General, with effect from the date on which he may take up the duties of the office, *vice* Major Thompson.

No. 1054.—ARMY COMMISSARIAT DEPARTMENT—

The following Officers to be Sub-Assistant Commissaries General, 3rd Class, on probation, with effect from the dates specified against their respective names:—

Lieutenant M. R. Spence, Bengal Staff Corps, Wing Officer, 38th (The Agra) Regiment of Native Infantry,—6th November 1877.

Lieutenant T. L. Lewis, Bengal Staff Corps, Wing Officer, 26th (Punjab) Regiment of Native Infantry,—7th November 1877.

No. 1055.—MEDICAL DEPARTMENT—

Her Majesty has been pleased to appoint the under-mentioned gentlemen to be Surgeons in Her Majesty's Indian Military Forces in the Presidency of Bengal. They are accordingly admitted into the Service:—

Surgeon W. Gillies " D. Basu " J. A. Nelis " A. M. Crofts " W. Coates " J. Blood	Arrived at Bombay, 10th November 1877.

No. 1056.—HYDERABAD CONTINGENT—

4th Infantry.

Surgeon C. L. Swaine, Madras Medical Department, to be Officiating Medical Officer, *vice* Surgeon-Major H. Crocker, M.D., on furlough.

No. 1057.—NATIVE ARMY—

16th Bengal Cavalry.

Jemadar Fattehyab Khan, to be Woordie Major, *vice* Mahomed Shami, promoted, 23rd March 1877.

No. 1058.—Jemadar Gool Badshah, appointed on probation to the 30th (Punjab) Regiment of Native Infantry, in G. G. O. No. 1143 of 1875, is confirmed in that rank with effect from the 4th November 1875.

No. 1059.—The following direct appointment of a native gentleman is made:—

5th Bengal Cavalry.

Dowlut Ram, to be Jemadar, on probation, to fill an existing vacancy, with effect from date of joining appointment.

No. 1060.—PUNJAB FRONTIER FORCE—

The following order issued by the Brigadier-General Commanding the Punjab Frontier Force, is confirmed:—

No. 212, dated the 26th July 1877—Appointing Subadar Kaka Sing, of No. 4 (Hazara) Mountain Battery, Subadar-Major to the Artillery of the Force, under the operations of G. G. Os. Nos. 605 of 1864 and 1 of 1877, *vice* Subadar-Major Mardan Ali Shah, of No. 1 Mountain Battery, invalided, with effect from the 1st May 1877.

No. 5 Garrison Battery.

No. 1061.—Havildar Shaick Himmut, to be Jemadar, *vice* Ameer Singh, invalided.

No. 1062.—VOLUNTEER CORPS—

His Excellency the Governor General in Council is pleased to sanction the formation of a volunteer rifle corps at Rangoon, to be designated the "Rangoon Volunteer Rifle Corps," and to notify the following appointment:—

To be Commandant.

Major Richard Charles Evanson, Madras Staff Corps.

BARRACK AND HOSPITAL SUPPLIES.

No. 1063.—The following corrections to be made in G. G. O. No. 681 of 1877:—

Table No. 148 *(Commissariat.)*

Hospitals for Natives, page 51.

Expunge the entry "corks for bottles."

Table No. 154 *(Commissariat) page* 35.

After "Sand, fine cleaned, for Macnamara's filters," enter *Scissors for trimming the wicks af Kerosine oil lamps, scale,* 1 *pair per barrack or building when Kerosine lamps are burned.*

DRESS.

No. 1064.—Paragraphs 6 and 7 of G. G. O. No. 929 of 1877 are cancelled, and the following substituted as paragraph 6:—

6. The Army pattern helmet with plume or spike will replace the cocked hat and plume, the turban being white. The plume or spike will be worn as laid down for Staff Officers.

EQUIPMENT.

No. 1065.—With a view to the assimilation of equipment in the Mountain Batteries (Royal Artillery and Native) armed with 7-pounder Rifled Muzzle Loading Guns, 200 lbs., serving in India, Equipment Tables for these Batteries have been published for adoption throughout the three Presidencies.

No alteration in the scale of equipment now laid down is to be made without the sanction of the Government of India, and the nomenclature and proportion as entered therein should be strictly followed.

All changes that may be made applicable to India will, from time to time, be published either in General Orders by the Government, or in those of His Excellency the Commander-in-Chief with the sanction of Government.

Copies of the Equipment Tables will be printed and distributed to Batteries and Departments in the Bengal Presidency by the Inspector General of Ordnance, Bengal, under the orders of the Government of India, and to Batteries and Departments in the Presidencies of Madras and Bombay under the orders of the Governments of those Presidencies.

EQUIPMENT TABLES.

No. 1066.—With reference to G. G. O. No. 747 of 1875, the following addition will be made to Equipment Tables of 9-pounder M. L. R. Batteries of Royal Horse and Field Artillery, *viz.*,—at page 16 between the items "worms wadhook," &c., and "Wrenches irons" &c., enter *Wrenches iron box for muzzle sight, 2 per Battery.*

FURLOUGH AND LEAVE.

No. 1067.—The under-mentioned Officer is granted furlough to Europe, with the necessary subsidiary leave:—

Surgeon Edward Reginald Johnson, Medical Officer, 33rd (The Allahabad) Regiment of Native Infantry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

No. 1068.—The grant of leave on medical certificate to Lieutenant-Colonel (Brevet Colonel) M. Thomson, Infantry, Officiating Political Agent, 1st Class, and Agent to the Governor-General with the *ex*-King of Oude and Superintendent of Political Pensions, in G. G. O. No. 874 of 1877, is to be considered as under the Furlough Regulations of 1868, instead of those of 1854, as previously notified.

No. 1069.—The furlough granted to Captain C. C. Brownlow, Bengal Staff Corps, Wing Commander, 1st Sikh Infantry, Punjab Frontier Force, in G. G. O. No. 758 of 1877, is cancelled at his own request.

No. 1070.—REPORTS OF ARRIVAL—

Captain (Brevet Major) J. S. Irvine, late 2nd European Light Cavalry, Brigade Major on the Establishment,—Bombay, 16th November 1877.

Captain G. T. Halliday, late 4th European Light Cavalry, Brigade Major on the Establishment,—Bombay, 16th November 1877.

Lieutenant F. R. Ditmas, Bengal Staff Corps, Squadron Officer, 15th Bengal (Cureton's Mooltanee) Cavalry,—Bombay, 16th November 1877.

Lieutenant L. W. Christopher, Bengal Staff Corps, Sub-Assistant Commissary General, 2nd Class,—Bombay, 19th September 1877.

No. 1071.—Lieutenant-Colonel (Brevet Colonel) C. M. MacGregor, C.S.I., Bengal Staff Corps, 1st Assistant Quartermaster General, reported his arrival in India on the 26th March 1877, from the furlough to Europe granted to him in G. G. O. No. 261 of 1875.

No. 1072.—Captain R. B. Lockwood, General List, Cavalry, Squadron Commander, 3rd Punjab Cavalry, Punjab Frontier Force, reported his arrival in India on the 29th March 1877, from the furlough to Europe granted to him in G. G. O. No. 1147 of 1874.

No. 1073.—REPORTS OF DEPARTURE—

Lieutenant-Colonel (Brevet Colonel) J. A. Tytler, C.B., V.C., Bengal Staff Corps, G. G. O. No. 829 of 1877. *Khedive*, 8th October 1877, from Bombay.

Lieutenant-Colonel E. Hill, Madras Staff Corps, Madras G. O. No. 610 of 1877. *Mongolia*, 7th September 1877, from Bombay.

Surgeon-Major H. Crocker, M.D., Madras G. O. No. 795 of 1877. *China*, 15th October 1877, from Bombay.

Veterinary Surgeon W. Boyd, Assistant Superintendent, Horse Breeding Operations, Punjab, G. G. O. No. 873 of 1877. *Mongolia*, 7th September 1877, from Bombay.

Captain J. Colledge, Bengal Staff Corps, G.G.O. No. 931 of 1877. *Travancore*, 1st October 1877, from Bombay.

Captain E. Shaw, Madras Staff Corps, Madras G. O. No. 765 of 1877. *Khedive*, 8th October 1877, from Bombay.

Captain J. R. M'Cullagh, Royal Engineers, G. G. O. No. 912 of 1877. *Kashgar*, 5th November 1877, from Madras.

Lieutenant T. Hope, Bombay Staff Corps, Bombay G. O. No. 521 of 1877. *Venetia*, 14th September 1877, from Bombay.

Lieutenant R. R. N. Sturt, Bengal Staff Corps, G. G. O. No. 949 of 1877. *Travancore*, 1st October 1877, from Bombay.

Lieutenant G. H. Elliott, Bengal Staff Corps, G. G. O. No. 647 of 1877. *Khedive*, 8th October 1877, from Bombay.

Lieutenant J. W. Hogge, Bengal Staff Corps, G. G. O. No. 912 of 1877. *City of Manchester*, 20th October 1877, from Calcutta.

HONORS AND REWARDS.

No. 1074.—GOOD SERVICE PENSIONS—

It is hereby announced that on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer a good service pension on the under-mentioned Officer, with effect from the 4th May 1877, in room of Colonel G. Selby, Royal (late Madras) Artillery, succeeded to the Colonel's allowance :—

Colonel ANDREW VANCE FALLS, *of the Royal (late Madras) Artillery.*

DATES OF COMMISSIONS.

2nd Lieutenant	...	11th June 1839.
1st Lieutenant	...	17th August 1841.
Brevet Captain	...	11th June 1854.
Captain	...	11th April 1855.
Lieutenant-Colonel	...	9th June 1862.
Brevet-Colonel	...	9th June 1867.
Colonel	...	5th February 1870.

APPOINTMENTS.

Commanded A Troop, Horse Artillery, from 10th August 1852 to 4th November 1852, and from 21st February 1854 to 18th May 1854.

Commanded No. 7 Horse Battery, from 12th September 1857 to 30th April 1858, and from 12th May 1858 to 1st January 1861.

Commanded B Troop, Horse Artillery, from 31st January 1861 to 21st February 1862.

Commanded Royal Artillery, Ceded Districts, from 20th April 1863 to 31st December 1865.

Commanded D Brigade, Royal Horse Artillery, and Royal Artillery, Mysore Division, from 6th November 1869 to 28th February 1870.

Commanded 23rd Brigade, and Royal Artillery, Hyderabad Subsidiary Force, from 7th June 1870 to 31st October 1870.

Commanded 20th Brigade, and Royal Artillery, Hyderabad Subsidiary Force, from 20th November 1873.

WAR SERVICES.

Served in the Southern Mahratta Campaign from 21st October 1844 to 4th February 1845, and was present at the sieges of Punallaghur, Powenghur, Munohur, Munsintosh, also at the capitulation of Budderghur, 10th November 1844.

No. 1075.—First Class Apothecary Simon DeCruz, having been declared by a Medical Committee to be unfit for further active service, is, under the provisions of G. G. O. No. 550 of 1868, transferred to the invalid pension establishment on a pension of Rs. 100 per mensem, payable in India.

No. 1076.—Subadar Omrow Dooby, of the 6th Regiment of Native Infantry, having served 40 years with unblemished character, is granted a pension of Rs. 40 per mensem from the date of his discharge, payable in the North-Western Provinces Circle.

No. 1077.—Sepoy Nehal Sing, of the 32nd Regiment, Punjab Pioneers, is granted an injury pension in the 3rd degree of Rs. 5-4 per mensem, from the date of his discharge, payable in the Punjab Circle.

TRANSFER OF OFFICERS.

No. 1078.—The services of Major (Brevet Lieutenant-Colonel) C. A. deKantzow, Bengal Staff Corps, Superintendent, Sudder Bazar, Delhi, are placed temporarily at the disposal of the Foreign Department.

RETIREMENTS.

No. 1079.—The under-mentioned Officer in Civil employ is permitted to retire from the service on a pension of £456-5-0 per annum, with an additional annuity of £528-7-0, with effect from the 11th June 1877, under the terms of the Secretary of State's despatch in the Home Department, No. 81, dated the 13th July 1876.

The pension and annuity are payable in England.

Lieutenant-Colonel (Brevet Colonel) Blair Thomas Reid, Bengal Staff Corps, late Superintendent of Chumba, Punjab.

H. K. BURNE, *Colonel,*

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 30th November 1877.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers, on the dates specified, were received in the Military Department from 17th to 30th November 1877 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
General List, Infantry ...	Captain H. B. Swiney ...	20th November 1877 ...	Near Fort Mackeson		
1st Battalion, 8th Foot ...	Captain C. F. Malet ...	22nd November 1877 ..	Pachmarhi.		

Statement of Deposits on account of Estates from 24th to 30th November 1877.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
INDIAN MILITARY SERVICE.					Rs. A. P.		
John Gillespie (a) ...	Lieut.-Col.	Bengal Staff Corps.	7th Feb. 1877	Will left ...	186 3 0		

(a).—*Next-of-kin*—*Mother*—Mrs Gillespie.
Brother and Executor—Charles Gillespie, Esq., Tacksman.
Sisters—Mrs Sophia Adam.
Miss Christina Mary Gillespie, Tulloch House, Kingussie, Invernesshire

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 30th November 1877.

APPOINTMENTS AND PROMOTIONS.

No. 36.—Mr. Wilfred Chandler to be a 4th Grade Officer in Her Majesty's Indian Marine, on probation, from date of joining.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 29th November 1877.

No. 506.—Mr. W. Smith, Superintending Engineer, 1st Grade, resumed charge of the Simla Imperial Circle from Major J. P. Steel, R.E., on the forenoon of the 20th November 1877.

The 30th November 1877.

No. 507.—With reference to Military Department Notification No. 884, dated 20th September 1877, Mr. W. Hyde, Assistant Apothecary, is posted to the Western System of State Railways.

No. 508.—The resignation by Mr. H. Buchan of his appointment as Accountant, 3rd Grade, Mysore, is accepted.

No. 509.—Sub-Conductor Nicholas Hutchinson, Barrack Serjeant, is promoted to Barrack Master, 2nd Class, with effect from 28th September 1876, *vice* Barrack Master Honorary Captain Mathews, retired.

No. 510.—The services of Mr. J. C. Oman, Accountant, 1st Grade, attached to the Office of the Accountant General, Public Works Department, are placed at the disposal of the Government of the Punjab, Educational Department.

No. 511.—Major C. S. Thomason, R.E., Superintending Engineer, 2nd Grade, temporary rank, North-Western Provinces and Oudh, is placed on special duty under the Government of India.

No. 512.—Lieutenant-Colonel J. Bonus, R.E., Superintending Engineer, 2nd Grade, attached to the Western System of State Railways, was, on return from furlough, granted subsidiary leave from the 7th to 19th November 1876, both days inclusive.

No. 513.—Mr. E. Rose, Supervisor, 2nd Grade, Nizam's State Railway, is transferred to Bombay for employment on the Dhoond and Manmad Railway.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 1, 1877. Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid *in advance*.

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E. J. DEAN,

Publisher, Gazette of India.

COMPTROLLER GENERAL'S OFFICE.

NOTIFICATION.

Calcutta, the 30th November 1877.

No. 1712.—The rate of conversion of Indian into sterling money for Overland Money Orders has been changed to 1s. 8¾*d.* per rupee. Schedule 14 of the Tariff Table is therefore in force until further notice.

W. WATERFIELD,

Offg. Comptroller General.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th November 1877.

No. 23.—The three months' furlough on medical certificate granted to Mr. A. J. M. Reade, an Assistant Superintendent of the 1st Grade, in Notification No. 32 of 9th December 1876, is commuted to privilege leave for seventy-four days under Section 32 of the Civil Leave Code.

ALBERT CAPPEL,

Offg. Dir. Genl. of Tels. in India.

REVENUE SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 27th November 1877.

Major Donald Macdonald, Bengal Staff Corps, Deputy Superintendent of Revenue Survey, 2nd Grade, having availed himself, on the forenoon of the 22nd August last, of the privilege leave for three months granted in Notification dated 29th June 1877, and returned to duty on the forenoon of the 19th instant, the unexpired portion is cancelled from that date.

H. L. THUILLIER, *Major-General,*

Surveyor General of India.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATIONS.

Camp Bandersindree, the 21st November 1877.

No. $\frac{2864}{2132}$*G.*—Colonel T. E. Gordon, C.S.I., Political Superintendent, Hilly Tracts, Meywar, held charge, in addition to his own duties, of the office of the Political Agent in Meywar from the 11th September to the 4th November 1877 (both days inclusive), during the absence on special duty of Lieutenant-Colonel E. C. Impey.

Camp Doodoo, the 22nd November 1877.

No. $\frac{2840}{2131}$*G.*—Surgeon-Major L. D. Spencer, Agency Surgeon, held charge of the current duties of the Eastern States Agency, in Rajputana, from the 1st October to the 4th November 1877, inclusive, during the absence of the Political Agent on special duty at Simla.

Camp Mokumpoora, the 24th November 1877.

No. $\frac{2870}{2132}$*G.*—Lieutenant-Colonel W. H. Beynon resumed charge of his appointment of Political Agent in Jeypore and Kishengurh from Major V. E. Law on the forenoon of the 16th instant.

By Order,
N. C. MARTELLI, *Capt.*,
Offg. 1st Asstt. Agent to the Govr. Genl.

HYDERABAD RESIDENCY

NOTIFICATION.

Hyderabad Residency, the 17th November 1877.

No. 109.—In continuation of Notification in Residency Orders No. 90, dated 5th October 1877, Mr. E. Moffat, District Superintendent of Police, 3rd Grade, Hyderabad Assigned Districts, is appointed to officiate in the 2nd Grade, during Mr. Cotgrave's absence on privilege leave, *viz.*, from the 13th September to the 12th October 1877.

By Order,
A. J. DUNLOP,
Offg. 2nd Asstt. Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 23rd November 1877.

No. 113.—The following transfers are ordered:—

Mr. F. A. Ashhurst, Assistant Engineer, from Rawal Pindi Command, Military Works, to Head Quarters Staff of Inspector General, Military Works.

Lieutenant W. Peacocke, R.E., Assistant Engineer, from Head Quarters Staff of Inspector General of Military Works to Rawal Pindi Command, Military Works.

C. W. HUTCHINSON, *Colonel, R.E.*,
Inspr. Genl. of Military Works.

Meerut Command.

Meerut, the 22nd November 1877.

No. 77.—With reference to Government of India Notification No. 111, dated 16th November 1877, Lieutenant G. M. Porter, R.E., Assistant Engineer, is posted to the Agra Division, Military Works.

No. 78.—With reference to Government of India Notification No. 111, dated 16th November 1877, Lieutenant J. G. Day, R.E., Assistant Engineer, is posted to the Meerut Division, Military Works.

The 26th November, 1877.

No. 79.—Conductor W. Higher, Sub-Engineer, 3rd Grade, availed himself, on the 8th October 1877, of the privilege leave for nineteen days granted to him in this Office Notification No. 76 of 15th November 1877, and returned to duty on the 27th October 1877.

Æ. PERKINS, *Lieut.-Col., R.E.*,
Supdg. Engr., Meerut Command, Military Works.

Presidency Command.

Calcutta, the 27th November 1877.

No. 9.—Sick leave of absence, from 20th September to 8th October 1877 inclusive, is granted to Baboo Goroodass Chatterjea, Overseer, 1st Grade, of the Fort William Division.

L. RUSSELL, *Colonel*,
Supdg. Engr., Presdy. Command, Military Works.

Sirhind Command.

Umballa, the 23rd November 1877.

No. 32.—With reference to Inspector General's Notification No. 109 of the 13th November 1877, Mr. R. D. Falkiner, C.E., Executive Engineer, made over, and Lieutenant G. Hildebrand, R. E., Executive Engineer, received over charge of the Umballa Division, Military Works, on the afternoon of 21st idem.

JOHN P. C. ANDERSON, *C.E.*,
Supdg. Engr., Sirhind Command, Mily. Works.

DIRECTOR OF STATE RAILWAYS, North-Eastern System.

NOTIFICATIONS.

Darjeeling, the 20th November 1877.

No. 78.—With reference to Government of India, Public Works Department, Notification No. 364 of 17th August last, Babu Shama Churn Mookerjee, Probationary Accountant, 4th Grade, reported his arrival at Darjeeling, and joined the Central Office of Accounts, North-Eastern System of State Railways, on the forenoon of 9th October 1877.

No. 79.—Mr. W. R. Monks, Accountant, 4th Grade, Central Office of Accounts, North-Eastern System of State Railways, is granted three months' privilege leave, with effect from the forenoon of the 23rd October 1877.

No. 80.—With reference to Notification No. 63 of 18th October 1877, Mr. P. Bradley, Sub-Engineer, 1st Grade, joined the Northern Bengal State Railway on the forenoon of 5th November, and is posted to the Mahanuddi Division.

No. 81.—Babu Sarut Chunder Mookerjee, Accountant, 4th Grade, returned on the forenoon of the 4th October 1877 from the sick leave granted in Notification No. 45 of 25th September 1877, and joined the Mahanuddi Division.

No. 82.—With reference to Notification No. 76 of the 13th November 1877, Mr. R. F. Coppin, Assistant Engineer, 2nd Grade, joined the Mahanuddi Division, Northern Bengal State Railway, on the forenoon of the 25th October 1877.

No. 83.—Mr. E. A. Coello, Accountant, 4th Grade, returned on the forenoon of 1st November 1877 from the sick leave granted him in Notification No. 53 of 3rd October 1877, and joined the Southern Division, Northern Bengal State Railway.

No. 84.—Mr. F. E. Braham, Assistant Engineer, 1st Grade (temporary rank), is transferred from the Mahanuddi Division to the Southern Division, which he joined on the forenoon of 30th October 1877.

The 27th November 1877.

No. 85.—Baboo Modoo Soodun Ghosal, Supervisor, 1st Grade, Northern Bengal State Railway, is granted three months' privilege leave under Section 12, Supplement F, of the Civil Leave Code, with effect from the forenoon of the 12th October 1877.

No. 86.—Mr. T. J. Dumayne, Assistant Engineer, 2nd Grade, Northern Bengal State Railway, is granted an extension of twenty days' privilege leave, in addition to that granted in Notification No. 26 of the 4th August 1877.

No. 87.—Baboo Ram Gotty Mookerjee, Manager, Calcutta and South-Eastern and Nalhati State Railways, returned to duty on the forenoon of the 12th November 1877, from the privilege leave granted in Notification No. 60 of the 3rd October last.

No. 88.—With reference to Notification No. 63 of the 18th October 1877, Mr. J. Kirby, Supervisor, 1st Grade, joined the Northern Bengal State Railway on the 2nd current and is posted to the Southern Division.

No. 89.—Mr. J. P. Devine, Store-keeper, 2nd Grade, Northern Bengal State Railway, availed himself on the afternoon of the 8th November 1877 of the privilege leave granted in Notification No. 71 of the 26th October last.

No. 90.—With reference to Government of India, Public Works Department, Notification No. 411 of the 17th September last, Mr. A. W. Rendell assumed charge of his duties as Locomotive Superintendent of the Northern Bengal State Railway, on the forenoon of the 8th November 1877.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director.

Western System.

Rawal Pindi, the 20th November 1877.

No. 43.—With reference to Public Works Department Notification No. 440, dated 5th ultimo, Major D. H. Trail, R.E., took over charge of the Office of Examiner of Accounts, Western System, from Major J. P. Westmorland, R.E., on the afternoon of the 30th October 1877.

No. 44.—Mr. Robert E. Wright, Executive Engineer, 4th Grade (temporary rank), Indus Valley State Railway, is granted six months' leave on medical certificate under Section 3, Supplement F of the Civil Leave Code, from such date as he may be able to avail himself of the same.

The 21st November 1877.

No. 45.—Baboo Sheo Dyall, Assistant Engineer, 3rd Grade, Punjab Northern State Railway, passed the colloquial examination in the Hindustani language on the 12th October 1877.

The 21st November 1877.

No. 46.—Mr. H. S. Harington, Assistant Engineer, 2nd Grade, officiated as Executive Engineer, 4th Grade, while in charge of the open line maintenance of the Punjab Northern State Railway, during the absence on privilege leave of Mr. D. G. Ottley, Executive Engineer, 4th Grade, from the 1st September 1877 to the 15th instant.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Calcutta, the 30th November 1877.

With reference to the Notification of the Government of India, Public Works Department, No. 447, dated 12th October last, Captain W. I. LeBreton, R.E., received charge of the office of the Examiner of Railway Accounts to the Government of India for Guaranteed Railways at Calcutta from Mr. F. Morrison on the forenoon of 27th November 1877.

F. S. TAYLOR, *Col., R.E.,*
Consulting Engr. to Govt. of India
for Guaranteed Railways.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 20th November 1877.

No. 82.—Mr. H. Mann, Sub-Engineer, 1st Grade, reported his arrival in Bombay on the forenoon of 24th October on his return from the six months' leave, out of India, granted him in this office notification No. 11, dated 14th March 1877. He was granted three days' subsidiary leave from the 24th to 26th October 1877, inclusive, to reach the head quarters of the Ghat Division, which he did on the forenoon of the 27th October 1877.

No. 83.—Mr. H. Mann, Sub-Engineer, 1st Grade, was relieved of his duties in the Ghat Division on the afternoon of the 2nd November 1877 to join the Neemuch Extension Division to which he is transferred.

The 22nd November 1877.

No. 84.—With reference to this Office Notification No. 71, dated 12th October 1877, Mr. H C. Woods, Sub-Engineer, 3rd Grade, was relieved of his duties in the Barnagar Division on the afternoon of 30th September 1877 to join the famine relief works in Mysore.

CHARLES CHEYNE,
Engineer-in-Chief.

HOLKAR AND NEEMUCH STATE RAILWAYS—(Open Line).

NOTIFICATIONS.

Mhow, the 20th November 1877.

No. 15.—With the approval of the Director of State Railways, Central System, it is hereby notified for public information that on and after the 1st December 1877, all Railway Stations of the Holkar and Neemuch State Railways will be open for the receipt of telegraph messages sent by the public under the usual rules.

2. The additional stations thus opened are :—

Ajanti,
Atar,
Kheri,
Balwara,
Kalakund,
Rao,

on the Holkar State Railway, and

Pahlia,
Ajnod,

on the Neemuch State Railway.

3. These offices will be open for receipt of messages between the hours of 6 A.M. and 6 P.M., and at such times as passenger trains are present in the stations.

The 21st November 1877.

No. 16.—With reference to Government of India, Public Works Department, Notification No. 479 of the 1st November 1877, Mr. W. A. Campbell, Accountant, 2nd Grade, was relieved of his duties in the Office of the Examiner of Accounts, Holkar and Neemuch State Railways, on the forenoon of the 19th November 1877, on transfer to the Dhond and Manmad State Railways.

W. S. S. BISSET,
Manager (Open Line),
Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 20th November 1877.

No. 241.—With reference to this Office Notification No. 165, dated 24th July 1877, Mr. R. H. Froude, Executive Engineer, 4th Grade (temporary rank), is granted an extension of privilege leave from 30th October to 5th November 1877, both dates inclusive.

No. 242.—Mr. R. E. Wilson, temporary Sub-Engineer, 3rd Grade, Bahawalpur Division, is granted one month's privilege leave from 15th November 1877, or such subsequent date as he may be permitted to avail himself of it.

No. 243.—Mr. J. B. Chalmers, Executive Engineer, 4th Grade (temporary rank), is transferred from the Shujabad to the Reti Division.

The 23rd November 1877.

No. 244.—The following posting has been made by the Superintending Engineer, Upper Sind District :—

Mr. W. A. Lesmond, Assistant Engineer, 1st Grade, to the Reti Division.

M. RAYNE,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 26th November 1877.

No. 63.—With reference to Director of State Railways, Central System, Notification No. 28, dated the 26th October last, Lieutenant J. Burn-Murdoch, R.E., Assistant Engineer, 2nd Grade, left this Railway for the Holkar and Neemuch State Railways on the afternoon of the 3rd instant.

FRED. FIREBRACE,
Manager.

Report of a Deserter from the 40th Regiment of Foot, dated at Fort William, Calcutta, this 27th day of November 1877.

Number, Rank, and Name,—No. 14B—193, Private Hugh McGuire.
Age,—27 years 8 months.
Size,—5 feet 9 inches.
Color of—
Complexion, dark; hair, black; eyes, grey.
Date of Desertion,—22nd November 1877.
Place of Desertion,—Fort William, Calcutta.
Date of Enlistment,—9th December 1874.

At what Place Enlisted,—Liverpool.
Parish and County in which Born,—Denis, near Saint Derrygonelly, Fermanagh.
Marks,—None.
Trade,—Cooper.
Coat or Jacket,— } Regimentals.
Waistcoat,— ... } Regimentals.
Breeches or Trowsers,— ... } Regimentals.
REMARKS,—From Tattoo, 22nd November 1877.
Under 3 years' service.

F. N. DUDGEON, *Major,*
Dett. 40th Regt.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs	Rs	Rs
Nov. 19	6,11,198	5,52,126	5,75,710	56,77,285	1,10,76,448	40,47,980
" 20	2,12,200	5,23,677	5,75,646	52,92,306	1,12,40,276	40,86,806
" 21	2,750	5,22,037	5,95,373	46,94,318	1,13,74,815	41,56,087
" 22	5,400	3,96,803	7,04,537	40,98,395	1,15,07,985	42,39,942
" 23	..	5,02,645	6,13,809	34,87,094	1,15,18,323	44,63,645
" 24	11,178	4,95,583	5,90,484	29,00,837	1,11,13,228	50,61,089

CALCUTTA MINT.
The 26th Nov. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 29th November 1877 ... Rs. 1,08,01,271-15-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
30th Nov. 1877.

MAPS OF THE SURVEY OF INDIA.

Published at the Office of the Surveyor General of India, Calcutta, for the quarter ending 30th September 1877.

Local Agents :

Calcutta,—Messrs. Thacker, Spink & Co.
Allahabad,—Curator of Government Books.
Nagpoor,— Do. Do.
Lahore,—Mr. W. Ball, Bookseller and Stationer.
Madras,—Messrs. Higginbotham & Co.
Bombay,—Messrs. Thacker & Co.

N. B.—Maps are *not sold* at the Office of the Surveyor General of India, Calcutta, but applications for maps on payment should be made to Agents. This Department only issues maps, *free of charge*, on the Public Service. It is particularly requested that the nearest local Agent, as above, be first applied to, for any map required on the Public Service before indenting on this Department. The cost of postage of parcels must be borne by applicants themselves, as also such incidental charges as may be incurred at their request for mounting and binding maps. The best maps are invariably supplied in lieu of those asked for, which may not be available, and lists of all newly published maps are periodically notified in the Gazettes of India and of local Governments.

Description.	Size.	Price of Map unmounted per sheet or copy.			
		Uncolored.		Colored.	
		Rs.	A.	Rs.	A.
GENERAL MAPS.					
Scale 8 Miles = 1 Inch.					
Presidency Division (Bengal)	Double Elephant	1	0	1	4
Scale 4 Miles = 1 Inch.					
Indian Atlas Quarter Sheet No. 52 N. W., Jhalawar, Kotah, Tonk, &c. (Rajputana)	½ Sheet Atlas ...	0	12	0	12
Indian Atlas Quarter Sheet No. 124 S. E., Kamrup, Nowgong, &c. (Assam)	Ditto ...	0	12	0	12
Indian Atlas Quarter Sheet No. 130 N. W., Darrang, Nowgong, &c. (Assam). *Preliminary Edition without Hills*	Ditto ...	0	12	0	12
Indian Atlas Quarter Sheet No. 72 S. W., Nagpur, &c. (Central Provinces)	Ditto ...	0	12	0	12
DISTRICT MAPS.					
Scale 4 Miles = 1 Inch.					
Bara Banki (Oudh)	Super Royal ...	0	8	0	10
Lucknow	Ditto ...	0	8	0	10
Rae Bareli	Ditto ...	0	8	0	10
REVENUE SURVEY MAPS.					
Scale 1 Mile = 1 Inch.					
Agra District Sheets Nos. 3 and 10	Double Elephant	1	8	1	12
Beerbhoom District Sheet No. 7	Double Royal ...	1	8	1	12
Bahawulpoor State, Sheets Nos. 28, 40, and 44	Double Elephant	1	8	1	12
Deccan T. S. Sheet No. 2 (District Nasik)	Ditto ...	1	8	1	12
Deccan T. S. Sheet No. 37 (Districts Poona, Ahmadnagar & Sholapoor) ..	Ditto ...	1	8	1	12
Deccan T. S. Sheet No. 42 (Districts Poona, Sholapoor & Satara) ...	Ditto ...	1	8	1	12
Dinagepoor District Sheets Nos. 1 and 2	Double Royal ...	1	8	1	12
Hamirpur District Sheets Nos. 1 and 2	Double Elephant	1	8	1	12
Kurnal District Sheets Nos. 1 to 14	Ditto ...	1	8	1	12
TOPOGRAPHICAL SURVEY MAPS.					
Scale 1 Mile = 1 Inch.					
Khandesh and Bombay Native States, Sheet No. 4	Double Elephant	1	0	1	4
Ganjam and Orissa (*Old Series*), Sheets Nos. 20, 22, 33, 42, 43, 52, 69, 71, 73, 75, 96, and 98	Ditto ...	1	0	1	4
Chota Nagpore Sheet No. 54½ (*Second Edition*)	Ditto ...	1	0	1	4
Rewah Sheet No. 14 (*Second Edition*)	Ditto ..	1	0	1	4
Scale 2 Miles = 1 Inch.					
Central Provinces and Vizagapatam Agency (*New Series*), Sheets Nos. 44, 46, 63, and 65 (in one sheet), 48, 50, 67 and 68 (in one sheet), 60 and 62 (in one sheet), and 64 and 66 (in one sheet)	Double Elephant	1	0	1	4
Ganjam and Orissa (*Old Series*), Sheets Nos. 30, 31, & 32 (in one sheet), and 46 and 48 (in one sheet)	Ditto ...	1	0	1	4
CANTONMENT, CITY AND CIVIL STATION PLANS.					
Scale 6 Inches = 1 Mile.					
Buxa Cantonment (District West Dooars)	Super Royal .	0	4	0	6

R. V. RIDDELL, *Capt., R.E.,*
Assistant Surveyor General,
In charge of Surveyor General's Office.

SURVEYOR GENERAL'S OFFICE,
Calcutta, the 15th November 1877.

COMPTROLLER GENERAL'S OFFICE,—Treasury Account Branch.

NOTIFICATION.

Calcutta, the 2nd November 1877.

The following Account is published in accordance with the law :—

Account of the Profits of the Currency Note Circulation and of the Charges and Expenses incidental thereto, during the year 1876-77, or from April 1876 to March 1877, made up as required by Section 20 of the India Paper Currency Act, 1871.

DR.

Charges and Expenses.	Rs.	A.	P.
Salaries of Commissioners and Assistant Commissioners, &c.	38,899	11	6
Establishment	1,48,136	10	1
Temporary Establishment	12,3[illegible]7	6	3
Charges for Remittance	9,786	0	8
Stationery	2,520	4	3
Printing Charges	4,272	15	6
Service Telegrams	2,533	0	6
Purchase of Service Stamps ...	1,875	2	0
House, Lighting, Police and Water Rates	5,636	13	3
Cost of Note Forms	68,574	2	8
⅓rd Freight on Europe Stores ...	0	6	0
Pensions and Gratuities	2,782	0	0
Cost of Repairs, &c., to Currency Buildings	6,067	4	6
Cost of Chests, Bags, and Locks ...	1,200	3	1
Dead Stock (Cost of Office Furniture, &c.)	1,648	2	8
Contingencies	7,319	7	4
Travelling Allowances	97	5	0
	3,13,656	14	9
Profit of Note Circulation for 1876-77 ..	20,55,142	5	11
RUPEES ...	23,68,799	4	8

CR.

Profits.	Rs.	A.	P.
Interest on Government Securities ...	23,66,598	0	0
Miscellaneous Receipts	861	4	8
Rent realized for the 2nd flat of the Currency Building, 1, Dalhousie Square	1,340	0	0
RUPEES ...	23,68,799	4	8

E. E.

W. WATERFIELD,
Offg. Comptroller General.

Statement of the Affairs of the Bank of Bengal for the week ending 27th November 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid-up	2,00,00,000	0	0
Reserve Fund	18,99,305	0	0
Public Deposits at Head Office ... (Rs. 62,81,510 15 10)			
Public Deposits at Branches ... (Rs. 93,70,992 1 11)	1,56,52,503	1	9
Other Deposits at Head Office and Branches	2,25,64,804	7	9
Bank Post Bills, &c.	2,73,429	1	5
Sundries	11,98,295	0	7
RUPEES ...	6,15,88,336	11	6

ASSETS.	Rs.	A.	P.
Government Securities	1,07,19,952	13	1
Loans on Government Securities, &c., at Head Office and Branches ...	45,46,497	1	8
Accounts of Credit on Government Securities, &c., at Head Office and Branches	41,80,298	15	1
Bills discounted and purchased at Head Office and Branches	1,62,52,048	2	9
Balances with other Banks ...	8,14,522	0	2
Bullion	3,14,630	12	7
Dead Stock	10,00,550	6	0
Stamps	10,451	3	2
Sundries	2,03,321	8	6
	3,80,42,272	15	0
Cash and Currency Notes at Head Office ... (Rs. 99,69,250 2 8)			
Cash and Currency Notes at Branches ... (Rs. 1,35,76,813 9 10)	2,35,46,063	12	6
RUPEES ...	6,15,88,336	11	6

By order of the Directors,

BANK OF BENGAL,
Calcutta, 29th Nov. 1877.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

W. D. CRUICKSHANK,
Offg. Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
85	B 53—05222	10	B. Venkut Row, Chickballapore.
86	B 40—89103	5	Mr. J. Fenn, Bellary.
87	B 54—17625	20	Colonel A Rithardon, Madras.
88	B 54—31221	20	C. Venkatachella Pillay, Arconum.
89	B 58—40148	100	Assistant Engineer, S. I. Railway, Madras.
	„ —40149	100	
	„ —40151	100	
	„ —40152	100	
	„ —40153	100	
	„ —40154	100	
	„ —40155	100	
	„ —40156	100	
	„ —40157	100	
	„ —40158	100	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
189	B 58—28372	100	M. Chickunnah Chetty, Bangalore.
190	B 40—98951	5	M. Sashadri Iyengar, Chintadripett, Madras.
	„ —98952	5	
191	B 52—72547	10	P. T. Srirunga Chari, Madras.
192	B 52—64412	10	T Vencoba Row, Bangalore.
193	B 55—18237	50	Allanji Mahomed Esoph, Bangalore.
194	B 52—85085	10	Mr. G. G. Brown, Bangalore.
	„ —96741	10	
195	B 53—15165	10	V. Bashium Iyengar, Madras.
	„ —18642	10	
	B 55—34564	50	
54	B 41—94807 wrongly joined. „ —94801	10	G. Pichaya Chetty, Madras.
55	B 53—06887 ditto B 52—83773	10	P. Annasawmy Chetty, Madras.
56	B 54—01846 ditto „ —01849	20	C. Mungapathy Naidu, Madras.

FORT ST. GEORGE,—Acctt. Genl.'s Office,
The 19th November 1877.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant
		Rs.	
40	D 4—75727	50	The Chief Inspector of Post Offices, Rajpootana.
	„ —75728	50	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant
		Rs.	
25	D 10—88842 wrongly joined „ —88841	5	Múnshí Sookh Ram, Allahabad.

ALLAHABAD,—Paper Currency Office;
The 22nd November 1877.

H. KEENE,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Nagpur Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4	F 10—61723	100	Colonel R. G. Lewis, 31st Regiment, Light Infantry.
5	F 7—78018	10	Sitaram Venkatesh of Warora.

HALF NOTE.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
19	F 7—75667	10	Abas Ali, Mohurir, Honorary Magistrate's Court, Damoh.

MISMATCHED NOTES.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
7	F 7—75759 „ —75271	10	Agent, Bank of Bengal, Nagpur.
8	F 7—62953 J 10—64353	10	Narayen Hurry of Bombay.

NAGPUR.—Paper Currency Office;
The 22nd November 1877.

C. G. VANSITTART,
for *Depy. Commissioner of Paper Currency.*

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Regr No	No. of Notes.	Value	Name of Claimant.
		Rs.	
312	O 10—34133	10	Mr. R. Evans.
	„ —34134	10	
	L 28—93045	5	
	„ —18502	5	
315	O 28—32511	1,000	Moonna Lal Byjnath.
	„ —32512	1,000	
317	L 92—60748	50	Mrs. C. Chisholm.
318	L 81—75807	50	Babu Mohendra Nath Banerjee.
	„ —75876	50	
319	L 84—64987	100	The Assistant Inspector General, Government Railway Police, L. P., Howrah.
	L 51—88862	100	
321	L 92—55270	50	Mrs. A. Chown.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
205	O 4—52746	20	The Officiating Chief Pay Master, E. I. Railway, Calcutta.
	„ —01358		
206	L 64—98825	20	Purshotum Luckmedass.
	„ —98824		
209	L 17—89286	5	Mrs. Eliza Raye.
	„ —89289		
210	L 95—46608	10	Babu K. C. Das.
	L 62—41776		
339	L 94—02263	100	Surgeon W. E. Battersby.
340	L 26—87653	5	Babu Juggun Nath.
341	O 5—84564	10	Mr. C. J. Dumaine.
342	L 84—34756	100	Babu Basanta Coomar Guha Thakurta.
343	O 5—06185	10	Babu Saroda Kanto Majumdar.
344	L 92—62216	50	Babu Nila Kanta Banerjee.
345	O 7—62315	10	Sreemuti Khetro Moni Dasi.
346	L 52—89641	500	The Secretary and Treasurer, Bank of Bengal, Calcutta.
	„ —93389	500	
	O 27—19390	500	
	„ —17781	500	
	„ —24673	500	
	N 6—02605	500	
	„ —04736	500	
	L 53—32239	1,000	
	L 70—37158	1,000	
	L 85—13900	1,000	
347	L 52—69910	500	Mr. W. Young, C. S.
348	L 16—43818	5	Babu Upendra Kristo Ghose.
349	O 6—63622	10	Mr. G. A. Bramall.
350	L 28—46232	5	Babu Brojo Mohun Bisvas.
351	O 27—11056	500	Kheroo Roy.
352	L 9—88319	5	Shaik Ali Mohamed.

CALCUTTA,—Paper Currency Dept.;
The 30th Nov. 1877.

R. E HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
W78	M 33—09531	20	Parsotumdáss Morárji, Kalyan.
W79	M 30—14521	10	Mr. Geo. Burbidge, Station Master, Cawnpore.
	M 29—95451	10	
	M 6—15301	5	
W80	M 22—02038	20	The Post Master General, N. W. P., Allahabad.

NOTES PARTIALLY LOST OR DESTROYED.

1877.		Rs.	
H179	M 6—90896	5	Krishnaji Gunesh, Compositor, Gunpat R. Press, Bombay.
H180	C 90—90385	1,000	Bank of Bengal, Calcutta.
	„ —90512	1,000	
	M 26—07816	1,000	
	C 70—96462	500	
H181	M 20—82278	10	Chikka Bishto, Classic, Mysore Revenue Survey.
	„ —82297	10	
	„ —82298	10	
	„ —82299	10	
	„ —82300	10	
M107	M 4—74102 } wrongly joined.	5	A. F. Turner, Esq., Solicitor, Meadow Street, Fort Bombay
	„ —74103 }		

BOMBAY,—Paper Currency Dept.;
The 27th November 1877.

W. WELLS,
Assistant Commissioner.

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
75	... E 13—15102 ...	100	... Mrs. S. E. Nuttall, Rawul Pindee.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
129	... E 10—73023 ...	10	... Lieutenant C. F. Gambier, 5th Panjab Cavalry, Edwardesabad.
41	... E 7—96069 } wrongly joined „ —96068 }	5	... Budree Das, Naib Treasurer, Dera Doon.

LAHORE,—Paper Currency Office;
The 23rd November 1877.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

POST OFFICE.

NOTIFICATIONS.

Simla, the 12th October 1877.

Special attention is invited to the recent reduction of the rates of postage chargeable on inland parcels and packets.

The present rates are:—

	Parcels (Closed Covers).	Packets (Open Covers).
	Annas.	Annas.
Not exceeding 10 tolas ...	...	1
Not exceeding 40 tolas ...	8	2
For every additional 40 tolas or fraction thereof	4	2

Attention is also invited to the facility now offered to the sender of a registered letter to have an acknowledgment signed by the addressee sent to him, if he prepays at the time of posting an extra postage fee of 1 anna.

A like facility for obtaining acknowledgments for parcels has now been introduced, but it only applies to parcels for which receipts are given under paragraph 14, page 4 of the Postal Guide of 1st September 1877.

E. R. DOUGLAS,
Offg. Dy. Dir. Genl. of the Post Office of India.

Calcutta, the 30th November 1877.

Mails for Rangoon and Moulmein, for transmission per Steamer *Socotra*, will be closed at the General Post Office on Sunday, the 2nd December 1877, at 6 P. M.

Mails for Port Blair and Camorta can be sent by this opportunity.

Mails for Akyab and Kyouk Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 2nd December 1877, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 3rd December 1877, at 6 P. M.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 4th December 1877, at 6 P. M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Ava*, will be closed at the General Post Office on Wednesday, the 5th December 1877, at 6 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 7th December 1877.

2. Book-post and pattern packets must be posted on the 6th December 1877, at 6 P. M.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 7 P. M.

Mails for Ceylon, Straits, Hong-Kong, and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 8th December 1877, at 6 P. M.

W. ALPIN,
Offg. Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 „	@	„	2	12	0	„
23 „	@	„	2	14	0	„
24 „	@	„	3	0	0	„

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 „	@	„	2	4	0	„
under 7 „	@	„	2	0	0	„

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

At the request of the Government of Ceylon, the following notice is published for general information :—

SALE OF EBONY.

Notice is hereby given that two small cargoes of Ebony, each of about 80 tons, will be sold by auction on account of Government at the wharf, Colombo, on the 17th December next, in lots to suit purchasers. The sale to commence at noon.

The logs may be inspected at the wharf, and particulars of their dimensions, &c., may be obtained from the Master Attendant.

The first cargo contains 346 logs of various sizes. The number of logs in the second cargo will be published hereafter.

J. E. O'CONOR,

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 1, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost

Two 4 per cent. Government Promissory Notes, No. 015719 of 1835-36 and No. 095796 of 1865. for Rs. 1,000 each, standing in the name of Heera Lall, the Proprietor. Payment of the above Notes and of interest thereupon has been stopped in the Public Debt Office, Bank of Bengal, and application is made to Public Debt Office for the issue of Duplicates in favor of the Proprietor.

LUCKNOW, *The 15th Nov. 1877.* } HEERA LALL.

Stolen

The Government Promissory Note No. 037871 of the 4 per cent. of 1865 for Rs. 500, originally standing in the name of Doyal Chand Shabooy, and last endorsed to Brajendra Kumar Sen, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

BRAJENDRA KUMAR SEN.
37, Rutton Sircar's Garden Street.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 49.] CALCUTTA, SATURDAY, DECEMBER 8, 1877. [Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General.—(*Nothing for publication.*)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.—(*Nothing for publication.*)

SUPPLEMENT No. 49.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATIONS.

Calcutta, the 5th December 1877

HIS EXCELLENCY THE VICEROY AND GOVERNOR GENERAL will hold a Levée at Government House on Tuesday, the 18th December 1877, at 9-30 P. M.

Gentlemen purposing to attend the Levée are requested to send their names and addresses to the Aide-de-Camp in waiting not later than Thursday, the 13th. Gentlemen who have not already been presented at the Court of St. James or at Government House, will be good enough to add the names of the gentlemen who will present them.

Gentlemen attending the Levée are requested to bring with them the two cards which will be forwarded to them, one to be delivered on entering Government House, the other to the Aide-de-Camp in waiting at the time of presentation.

The carriages of gentlemen (except such as have the private entrée) attending the Levée will enter by the North-East Gate, set down under the Grand Staircase, and pass out by the North-West Gate. Carriages will take up at the Grand Stairs.

THEIR EXCELLENCIES THE VICEROY AND LADY LYTTON will hold a Drawing-Room at Government House at 9-30 on the evening of Thursday, December 20th.

Ladies purposing to attend the Drawing-Room are requested to send their cards and addresses to the Aide-de-Camp in waiting not later than Saturday, the 15th, and to bring with them to the Drawing-Room the two cards which will be sent to them; one to be given on entering Government House, and the second to the Aide-de-Camp in waiting at the time of presentation.

Ladies who have not already been presented at the Court of St. James or at Government House, are requested to send their cards with their address and the name

of the lady by whom they are to be presented to the Aide-de-Camp in waiting as soon as possible.

Ladies who present others should themselves attend the Drawing-Room.

Ladies are requested to appear in full dress with trains. Trains, however, will not be considered indispensable.

The carriages of those who have the private entrée will enter by the South-East Gateway, and set down at the South Entrance of Government House.

All other carriages will enter by the North-East Gate, set down under the Grand Stairs, and pass out by the North-West Gateway.

By Command,

G. POMEROY COLLEY, *Colonel,*
Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 3rd December 1877.

No. 47.—His Excellency the Viceroy and Governor General has been pleased to accept the resignation by the Hon'ble D. Cowie of his office of Additional Member of the Council of the Governor General for making Laws and Regulations.

The 5th December 1877.

No. 48.—In exercise of the power conferred by the Act 24 & 25 Vic., Cap. 67, section 17, the Governor General in Council has been pleased to appoint Wednesday the 12th instant at noon, as the time, and the Council Chamber in the Government House, Calcutta, as the place, for a meeting of the Council of the Governor General for the purpose of making Laws and Regulations.

No. 49.—Mr. G. T. Spankie took over charge of the office of Reporter for the Indian Law Reports in the High Court, North-Western Provinces, from Mr. J. E. Howard, in the forenoon of the 17th November 1877.

The 7th December 1877.

No. 50.—The Governor General in Council has been pleased to accept the resignation by Mr. C. P. Hill, from the 30th November 1877, of his office of Reporter for the Indian Law Reports in the High Court, Calcutta.

No. 51.—His Excellency the Viceroy and Governor General has been pleased to accept the resignation by the Hon'ble R. A. Dalyell of his office of Additional Member of the Council of the Governor General for making Laws and Regulations.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 4th December 1877.

No. 953.—Mr. J. O'Kinealy assumed charge of the office of Secretary to the Government of India in the Home Department on the forenoon of the 3rd instant.

The 5th December 1877.

No. 957.—Mr. G. K. Webster is permitted to resign Her Majesty's Bengal Civil Service with effect from the 8th August last.

No. 962.—The Hon'ble E. G. Birch, a Judge of the High Court of Judicature at Fort William in Bengal, resumed his seat on the Bench of the High Court on the forenoon of the 19th October last.

The 7th December 1877.

No. 964.—Mr. H. B. Simson is permitted to resign Her Majesty's Bengal Civil Service.

JUDICIAL.

The 4th December 1877.

No. 1755.—Lieutenant-Colonel W. G. Ward, Officiating Superintendent of the School of Industry and of the Central Jail, Jubbulpore, to be Superintendent of the School of Industry with effect from the 15th ultimo.

The 6th December 1877.

No. 1773.—In exercise of the power conferred by Section 10, Act VI of 1871, the Governor General in Council is pleased to invest Babu Chundra Nath Nundi, Extra Assistant Commissioner, 5th Grade, in Assam, with the powers of a Munsif within the limits of the District of Cachar.

ECCLESIASTICAL.

The 5th December 1877.

No. 396.—The Reverend Charles Swinnerton, of the Bengal Ecclesiastical Establishment, reported his arrival in Calcutta on the 12th ultimo.

Mr. Swinnerton's services are placed at the disposal of the Punjab Government.

No. 399.—The services of the Reverend M. E. Mills, who reported his return from furlough on 17th ultimo, are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh.

Mr. Mills is granted seven days' subsidiary leave to enable him to join his appointment.

No. 402.—The Reverend W. H. Gale, Junior Chaplain, to be Senior Chaplain, with effect from the 10th August last.

The 7th December 1877.

No. 407.—The services of the Reverend W. W. Nicholls, who reported his return from furlough on the 16th ultimo, are placed at the disposal of the Government of Bengal.

No. 410.—The services of the Reverend T. D. Gray, who reported his return from furlough on the 21st ultimo, are placed at the disposal of the Government of Bengal.

Mr. Gray is granted three days' subsidiary leave.

No. 413.—The Reverend A. C. Pearson, Chaplain of Moulmein, is appointed to officiate temporarily as Chaplain of Rangoon Cantonments.

J. O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FIBRES AND SILK.

Simla, the 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Bohmeria nivea* (popularly known under the names of rheea, ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine, having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile, the demand for rheea continues, and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council, therefore, considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Bohmeria nivea.*

4. A smaller reward, not exceeding ten thousand rupees, will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost, including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India, and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties, and the fibre prepared from them must, moreover, always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre, unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund, or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund, or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.* :—

(1) That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2) That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars :—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government, or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens through this Department.

FORESTS.

Calcutta, the 7th December 1877.

No. 1615 *F.*—With reference to Notification No. 110, dated the 26th January last, Mr. E. A. Down, Officiating Assistant Conservator of Forests of the 3rd Grade, is attached to the Forest Survey Branch for a further period of three months, with effect from the 25th November 1877.

COMMERCE AND TRADE.

The 7th December 1877.

No. 24 of 1877.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

ENGLISH CHANNEL—DUNGENESS TO DOVER.

Night Signals shown by British Pilot Vessels.

The Trinity House, London, has given notice that on and after the 1st December 1877, the Pilot-cutters cruising between Dungeness and Dover, with Pilots for London on board, will exhibit, in addition to the white mast-head light, *two flare lights* in quick succession, *every fifteen minutes.*

These flare lights will distinguish such Pilot-cutters from Foreign Pilot-boats in the vicinity.

A. DUNDAS TAYLOR, *Comdr. (Late I.N),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 7th December 1877.

By Order,
G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

This Notice affects the Admiralty Channel Pilot, Part I, page 227.

INLAND CUSTOMS.

The 4th December 1877.

No. 227.—Mr. Auckland Colvin, C.S., Collector of Bijnor, is appointed to officiate as Commissioner of Inland Customs, during the absence of Mr. W. S. Halsey on privilege leave, with effect from the 26th November 1877.

GEOLOGICAL SURVEY.

The 4th December 1877.

No. 50.—Mr. F. Fedden, Assistant of the 3rd Grade in the Geological Survey of India, is appointed to officiate in the 2nd Grade, in place of Mr. T. W. H. Hughes, with effect from the 1st November last, the date on which Mr. Hughes proceeded on furlough.

SURVEYS.

The 5th December 1877.

No. 704.—Mr. R. R. Beynon, Superintendent of Revenue Survey and Assessment in the Hyderabad Assigned Districts, is promoted from the 3rd to the 2nd Grade of Superintendent with effect from the 28th April 1875 instead of the 30th October 1875, as stated in Notification No. 278, dated the 27th April last.

The 6th December 1877.

No. 707.—Mr. A. G. Hudson, Probationary Assistant Superintendent in the Mysore Revenue Survey, is confirmed in the grade of Assistant Superintendent, with effect from the 25th October last.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

THE MOST HONORABLE ORDER OF THE BATH.

NOTIFICATION.

Fort William, the 3rd December 1877.

WHEREAS Her Most Gracious Majesty the Queen, and Empress of India, has by a Warrant under Her Sign Manual appointed His Highness JAYAJI RAO SINDIA, Maharaja of Gwalior, to be an Honorary Member of the Military Division of the First Class or Knights Grand Cross of the Most Honorable Order of the Bath; AND WHEREAS it has pleased Her Majesty by a Warrant under the Royal Sign Manual to authorize His Excellency the Viceroy and Governor General, to invest His Highness, in the name and on behalf of Her Majesty, with the Insignia of his Dignity in the Order: It is hereby notified that His Excellency

the Viceroy and Governor General has fixed, under the authority cited above, the 1st of January 1878 as the day and Government House, Calcutta, as the place for the Investiture of His Highness the Maharaja of Gwalior.

Companions of the said Most Honorable Order who can conveniently be present are requested to attend the ceremony, and to apply to the Secretary to the Government of India in the Foreign Department for cards of admission before the 15th December next.

By Command of His Excellency the Viceroy and Governor General of India.

C. U. AITCHISON,
Secy. to the Govt. of India,
Foreign Dept.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Fort William, the 7th December 1877.

No. 183J.—The following Notification regarding the "Extradition Ordinance (Ceylon), 1877," which appeared in the *London Gazette* of the 30th October 1877, is republished for general information :—

At the Court at *Balmoral*, the 23rd day of *October 1877*.

PRESENT,

The QUEEN'S Most Excellent Majesty.
His Royal Highness Prince Leopold.
Lord President.
Lord Chamberlain.

Whereas by section 18 of "The Extradition Act 1870," it is among other things enacted, That if by any law made after the passing of the said Act by the Legislature of any British Possession, provision is made for carrying into effect within such Possession the surrender of Fugitive Criminals who are in, or suspected of being in, such British Possession, Her Majesty may, by the Order in Council applying the said Act in the case of any Foreign State, or by any subsequent Order, either—

Suspend the operation within any such British Possession of the said Act, or of any part thereof, so far as it relates to such Foreign State, and so long as such law continues in force there and no longer ;—

Or direct that such law or ordinance or any part thereof shall have effect in such British Possession, with or without modifications and alterations, as if it were part of the Act :

And whereas by an Ordinance enacted by the Legislature of Ceylon, the short title of which is, "The Extradition Ordinance (Ceylon), 1877," it is provided that "all powers vested in and acts authorized or required to be done by a Police Magistrate or any Justice of the Peace in relation to the surrender of Fugitive Criminals in the United Kingdom under 'The Extradition Acts, 1870 and 1873,' are thereby vested in and may in the Colony be exercised and done by any Police Magistrate in relation to the surrender of Fugitive Criminals under the said Acts."

And whereas it is further provided by the said Ordinance that the said Ordinance shall not come into operation until Her Majesty shall by Order in Council direct that the said Ordinance shall have effect within the Colony as if it were part of "The Extradition Act, 1870," but that the said Ordinance shall thereafter come into operation as soon as such Order in Council shall have been publicly made known in the Colony.

Now, therefore, Her Majesty, in pursuance of "The Extradition Act, 1870," and in exercise of the power in that behalf in the said Act contained, doth by this present Order, by and with the advice of Her Majesty's Privy Council, direct that the said Ordinance shall have effect in the Colony of Ceylon, without modification or alteration, as if it were part of "The Extradition Act, 1870."

And the Right Honourable the Earl of Carnarvon, one of Her Majesty's Principal Secretaries of State, is to give the necessary directions herein accordingly.

C. L. PEEL.

No. 184J.—The following extract from the *London Gazette*, dated Friday, October the 26th, 1877, is published for general information :—

At the Court at *Balmoral*, the 23rd day of *October*, 1877.

PRESENT,

The QUEEN'S Most Excellent Majesty in Council.

Whereas by an Act of Parliament passed in the 7th year of Her Majesty's reign intituled "An Act for the better Government of Her Majesty's subjects resorting to China" it is (amongst other things) enacted that it shall be lawful for Her Majesty, by any Order or Orders made with the advice of Her Majesty's Privy Council, to ordain, for the government of Her Majesty's subjects being within the dominions of the Emperor of China, or being within any ship or vessel at a distance of not more than 100 miles from the coast of China, any law or ordinance which to Her Majesty may seem meet, as fully and effectually as any such law or ordinance could be made by Her Majesty in Council for the government of Her Majesty's subjects being within the Island of Hong Kong.

And whereas Her Majesty was pleased by and with the advice of Her Privy Council, by Order in Council of the 9th day of March, 1865, to ordain (amongst other things) that all Her Majesty's jurisdiction exercisable in China or in Japan for the judicial hearing and determination of such matters as are by the 4th section of the said Order specified should be exercised according to the provisions of the said Order and not otherwise and that save as expressly provided by the said Order, all jurisdiction, power, and authority of the Supreme Court of Hong Kong exercisable in relation to British subjects resident in or resorting to China or Japan should absolutely cease.

And whereas by the Foreign Jurisdiction Amendment Act 1866 it was enacted that it should be lawful for Her Majesty in Council by Order in Council under the Foreign Jurisdiction Acts to confer upon any Court in Her Majesty's possessions out of the United Kingdom any jurisdiction which Her Majesty in Council might lawfully by any such Order confer on any Court in any country or place

out of Her Majesty's dominions within which Her Majesty has power or jurisdiction.

And whereas Her Majesty was pleased by and with the advice of Her Privy Council by another Order in Council of the 28th day of March 1868 to ordain (amongst other things) that in addition to the powers then vested in the Supreme Court of Hong Kong the said Supreme Court might have jurisdiction over and take cognizance of all crimes and offences committed by British subjects at any place on land being within six miles of any part of the Colony of Hong Kong, and not being on the mainland of China, and of and over all disputes and differences between British subjects being in any such place within such limit as aforesaid.

And whereas it has seemed to Her Majesty, by and with the advice of Her Privy Council, to be expedient to revoke the said last-mentioned Order in Council and to extend the jurisdiction of the Supreme Court of Hong Kong in respect to matters arising in the neighbourhood of the Colony of Hong Kong.

Now therefore, Her Majesty by virtue of the powers in this behalf by the said recited Act, or otherwise vested in Her, is pleased by and with the advice of Her Privy Council, to order and it is hereby ordered as follows :—

1. In addition to the powers now vested in the said Supreme Court of Hong Kong, the said Supreme Court may have jurisdiction over and take cognizance of all crimes and offences committed by British subjects at any place on land, being within ten miles of any part of the Colony of Hong Kong and of and over all disputes and differences between British subjects being in any such place within such limit as aforesaid, and the said Court shall and may deal with, try, hear and determine all such cases as fully and effectually as if such crimes or offences had been committed or such disputes or differences had arisen by or between British subjects within the said Colony of Hong Kong.

2. The said Order in Council of the 28th day of March 1868 is hereby revoked except for the purpose of completing any proceedings criminal or civil which may have been commenced thereunder before this Order is published in the said Colony of Hong Kong and any proceedings so commenced may be completed and any sentences and judgments given therein may be executed as fully and effectually as if this Order had not been made.

3. The jurisdiction hereby conferred upon the Supreme Court of Hong Kong shall be in addition to and concurrent with any power or jurisdiction now possessed by the Supreme Court for China or Japan or any Provincial Court under the said Order in Council of the 9th of March 1865 to deal with, try, hear and determine such cases as are herein mentioned and nothing in this Order contained shall affect the power of the said Supreme Court for China or Japan or of any Provincial Court under the said last-mentioned Order in Council to deal with, hear, try and determine the said cases.

And the Right Honourable the Earl of Carnarvon, one of Her Majesty's Principal Secretaries of State, is to give the necessary directions herein accordingly.

C. L. PEEL.

POLITICAL.

The 4th December 1877.

No. 2672P.—In continuation of Notification No. 631, dated 9th December 1864, the Viceroy and Governor General in Council is pleased to recognize the claims of the undermentioned gentlemen to titles and honorary distinctions in Oudh :—

Name.	Title.	
LUCKNOW DISTRICT.		
Mirza Mohammad Mustafa Ali Haidar ...	Bahrám Shaukat Mirza Mohammad Mustafa Ali Haidar, Bahádur	For life.
Mirza Mohammad Raza Ali	Dára Sitwat, Mirza Mohammad Raza Ali, Bahádur	For life.
Mirza Mohammad Hasan Ali	Sulemán Kadr, Mirza Mohammad Hasan Ali, Bahádur	For life.
Mirza Mohammad Yahia Ali	Khurram Bakht, Mirza Mohammad Yahia Ali, Bahádur	For life.
Mirza Mohammad Taki Ali	Azímushshán, Mirza Mohammad Taki Ali, Bahádur	For life.
Saiyad Mohammad Raza Khán ...	Azmatúddauláh Muazzam-ul-mulk, Saiyad Mohammad Raza Khan, Bahádur, Intizám Jang	For life.
Saiyad Mohammad Taki Khán ...	Muazzizuddauláh Ehtishám-ul-mulk, Saiyad Mohammad Taki Khán, Bahádur, Asad Jang	For life.
Mehdi Ali Khán	Iktidáruddaulah Mohtisham-ul-mulk, Mehdi Ali Khán, Bahádur, Zaigham Jang ...	For life.
Mirza Mohammad Husén Ali Khán ...	*1st Title.*—Mumtázuddaulah, Muddabir-ul-mulk, Mirza Mohammad Husén Ali Khán, Bahádur, Tahawar Jang.	
	2nd Title.—Faredún Martabat, Mirza Mohammad Husén Ali, Bahádur ...	For life.

Name.	Title.
LUCKNOW DISTRICT—*continued.*	
Mirza Mohammad Ali	Bédar Bakht, Mirza Mohammad Ali, Bahádur ... ... For life.
Mirza Mohammad Akbar Ali	Jalil-ush-shán, Mirza Mohammad Akbar Ali, Bahádur ... ... For life.
Mirza Ináyat Ali Khán	Ali Kadr, Mirza Ináyat Ali Khán, Bahádur For life.
Sulemán Mirza	Saifuddaulah Mujahid-ul-mulk, Sulemán Mirza, Khán Bahádur, Hazabr Jang ... For life.
Mohammad Abú Tálib Khán	Majiduddaulah, Mumtáz-ul-mulk, Mohammad Abú Tálib Khán, Bahádur, Rústam Jang ... ... For life.
Ali Hasan Khán	Amiruddaulah, Ehtishám-ul-mulk, Ali Hasan Khán, Bahádur, Shujáat Jang ... For life.
Ali Husén Khán	Shamsuddaulah, Mukhtar-ul-mulk, Ali Husén Khán, Bahádur, Mustakim Jang ... For life.
Saiyad Ali Naki	Zabdatululma, Moin-ul-Momnin, Saiyad Ali Naki ... ... For life.
Muzaffar Ali	Tadbiruddaulah, Mudabbir-ul-mulk, Munshi Muzaffar Ali, Khán Bahádur, Bahádur Jang ... ... For life.
Haidar Husén Khán	*1st Title.*—Haidar Husén Khán, Bahádur. *2nd Title.*—Ehtimámuddaulah, Haidar Husén Khán, Bahádur ... ... For life.
Mohammad Mír	Shamshiruddaulah, Saiyad Mohammad Mír, Bahádur ... ... For life.
Khúshnazar	Mohammad Aitimád Ali Khán, Bahádur ... For life.
Jagmohan Singh, Talúkdár of Itaunja ...	Rájá ... ... Hereditary.
Chandar Sikhar, Talúkdár of Sissendi ...	Rájá ... ... Hereditary.
Agha Ali Khán, formerly Názím of Sultánpúr	Mirza ... ... Hereditary.
UNAO DISTRICT.	
Dya Shankar, Talúkdár of Parenda ...	Rájá ... ... Hereditary.
BARA BANKI DISTRICT.	
Farzand Ali Khán, Talúkdár of Jahángírábád	Rájá ... ... Hereditary.
Heir of the late Rájá Sahaj Rám Baksh, Talúkdár of Pokhra Unsári	Rájá ... ... Hereditary.
Narindr Bahádur Singh, Talúkdár of Harha	Rájá ... ... Hereditary.
Sarabjit Singh, Talúkdár of Rámnagar ...	Rájá ... ... Hereditary.
Ibráhim Bali, Talúkdár of Rampúr ...	Rae ... ... Hereditary.
Múrtazza Husén, Talúkdár of Bhilwal ...	Chaudhri ... ... Hereditary.
Koer Bahádur	Rae ... ... For life.
Raj Bahádur	Rae ... ... For life.
SITAPUR DISTRICT.	
Amir Hasan Khán, Talúkdár of Mahmúdabád	Rájá ... ... Hereditary.
Mohammad Kázim Husén Khán, Talúkdár of Paintipúr	Rájá ... ... Hereditary.
Mohammad Bákar Ali Khán, Talúkdár of Kanwa Khera	Nawáb ... ... Hereditary.
Rám Naráin, Talúkdár of Mobárakpúr ...	Chaudhri ... ... For life.
Shiu Naráin	Chaudhri ... ... For life.
Durga Parshad	Chaudhri ... ... For life.
Shiu Dyal	Chaudhri ... ... For life.
HARDOI DISTRICT.	
Khaslat Husén, Talúkdár of Kakraili ...	Chaudhri ... ... Hereditary.
Mohammad Ashraf, Talúkdár of Ásifpúr ...	Chaudhri ... ... For life.
KHERI DISTRICT.	
Anrudh Singh, Talúkdár of Oel ...	Rájá ... ... Hereditary.
BAHRAICH DISTRICT.	
Jang Bahádur Khán, Talúkdár of Nánpara	Rájá ... ... Hereditary.
GONDA DISTRICT.	
Randhír Singh, Talúkdár of Paraspúr ...	Rájá ... ... Hereditary.
Kishn Datt Rám, Talúkdár of Singha Chanda	Rájá ... ... For life.

Name.	Title.
RAE BARELI DISTRICT.	
Shiupal Singh, Talúkdár of Morar Mau ...	Rájá ... ... Hereditary.
Surpal Singh, Talúkdár of Tiloi ...	Rájá ... ... Hereditary.
Shankar Bakhsh, Talúkdár of Khajúrgaon and Thalrai	Ráná ... ... Hereditary.
SULTANPUR DISTRICT.	
Madho Singh, Talúkdár of Amétlhi ...	Rájá ... ... Hereditary.
Heir of the late Rájá Madho Partáb Singh, Talúkdár of Kurwár	Rájá ... ... Hereditary
Rudr Partáb Sah, Talúkdár of Dera ...	Rájá ... ... Hereditary
PARTABGARH DISTRICT.	
Hanwant Singh, Talúkdár of Dhárúpúr and Kalákánkar	Rájá ... ... Hereditary.
Bijai Bahádur Singh, Talúkdár of Bahlólpúr and Déoli	Rájá ... ... Hereditary.
Mahésh Naráin, Talúkdár of Parhat	Rájá ... ... Hereditary.
Shaikh Dost Mohammad of Pariáwan ...	Khán Bahádur ... ... Hereditary.
Ran Bijai Bahádur Singh, Talúkdár of Patti Saifabád	Dewán ... ... Hereditary.
Jagmohan Singh, Talúkdár of Raipur Bichúr	Rae ... ... For life.
Jaggat Bahádur Singh, Talúkdár of Bhadri	Rae ... ... For life.
Madho Parshad Singh, Talúkdár of Adhárganj	Rae ... . For life.

The 5th December 1877.

No. 2683P.—With reference to Notification No. 1772 P., dated 23rd July 1877, the recognition by the Government of India of the appointment of Mr. Francesco Muraglia to be in charge of the Office of Consul for Italy at Bombay, during the absence of Monsieur Le Chevalier Charles Grondona, has been confirmed by Her Majesty's Government.

The 6th December 1877.

No. 2688P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. G. Ruckert as Consular Agent for France at Akyab.

No. 2692P.—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Julius Schulzeas Consult for the German Empire a Rangoon.

No. 2694P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Hugo Vonder Hellen as Acting Consul for the German Empire at Rangoon during the absence of Mr. Schulze.

GENERAL.

The 7th December 1877.

No. 6391G.—Surgeon S. M. Brereton, Officiating Agency Surgeon, Marwar and Jeysulmere, received charge, on the forenoon of the 1st November 1877, of the current duties of the office of Political Agent, Marwar and Jeysulmere, in addition to his own duties, from Major C. K. M. Walter, on furlough to Europe.

No. 3392G.—Lieutenant-Colonel W. H. Beynon, Resident, 3rd Class, is posted to Jeypore, with effect from the forenoon of the 16th November 1877, from which date Major T. Cadell, V.C., Officiating Resident, 3rd Class, reverts to his substantive grade of Political Agent, 1st Class.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Fort William, the 7th December 1877.

No. 2394.—Until further orders, Mr. E. W. Kellner is appointed to officiate as Assistant Commissioner of Paper Currency, Calcutta, and is also empowered to sign Promissory Notes for the Secretary to the Government of India, with effect from the date on which Mr. R. E. Hamilton proceeds on leave.

No. 2397.—Mr. William Dougald Flower Cowley is appointed to be a Probationer in the sixth class of the Financial Department, and is attached to the Office of the Deputy Accountant General, Central Provinces.

The 8th December 1877.

No. 2434.—Ordered that this notice be published in the *Gazette of India* for general information—

TENDERS FOR THE BERAR SURPLUS CASH BALANCES.

SEASON 1878.

NOTICE TO BANKERS, CAPITALISTS AND OTHERS.

Tenders are invited for the purchase of Bills drawn against the Surplus Cash Balances of the Berar Treasuries, for the calendar year 1878, on the conditions specified in the Rules noted below:—

1. Bills will be available for issue on the Treasuries of Akola and Amraoti in the months, and to the probable extent, noted in statement at foot.
2. Nothing, however, in this Notification shall pledge the Resident at Hyderabad to provide the exact sums estimated to be available in the months specified, and such tenders as are approved will be registered for final acceptance, to the extent to which money may be actually available. As a guide, however, to Bankers, Capitalists, and others, to tender

for the probable surplus during the year above quoted, it is hereby intimated that the Surplus Cash Balances available annually for the preceding three years amounted to Rs. 1,41,00,000, or an average per annum of Rs. 47,00,000, and that the probable surplus for the ensuing season, it is estimated, will be about Rs. 30,00,000, as shown in statement below.

3. All tenders should be submitted in sealed envelopes, addressed as follows:—

WITHDRAWAL OF BERAR SURPLUS FOR SEASON 1878.

Tender for Bills on (*Akola or Amraoti as the case may be*) for the month of (*February or March, as the case may be*).

TO THE FIRST ASSISTANT RESIDENT,

HYDERABAD, DECCAN.

4. Tenders must on no account be written in the vernacular, and should specify the month or months for which the tenders are made. Separate tenders must be submitted for each month for Bills on Akola, and separate tenders must also be submitted for each month for Bills on Amraoti. Infringement of this rule will involve rejection of the tender. For the convenience of intending purchasers, printed forms of tenders will be kept in stock by the Extra Assistant Commissioner, Hyderabad, and will be issued to applicants.

5. The name and address of the person tendering should be clearly written at foot of the tender in English (in addition to the vernacular, if signature is in the vernacular).

6. Tenders may be for the whole, or any portion, in even thousands, of the amount advertised.

7. Tenders must specify the rate of exchange at which the tender is made, the par or assay value of 100 Government Rupees being equivalent to 116-14-6 in Halli Sicca Currency.

8. Each tender must be accompanied by a deposit of Rs. 5,000 in Halli Sicca coin, or Government Securities, as a guarantee of good faith; which deposit will be returned in the event of non-acceptance of tender, but the tender itself will not be returned.

9. Tenders will be opened at the Hyderabad Residency at noon, on Tuesday the 15th January 1878; and persons tendering are invited to be present, or to be represented by their Agents.

10. The Resident will not bind himself to accept the highest or any tender, nor will any reason be assigned for rejection of tenders.

11. Persons whose tenders may be finally accepted in whole or in part will be required, at the option of the Resident, to deposit 10 per cent. of the amount of their tenders on acceptance, and no portion of the deposit will be refunded till the *full* amount of Bills is received into the Treasury. This deposit will be forfeited in whole or in part, at the option of the Resident, in the event of noncompliance with the terms of the tender.

12. Persons whose tenders may be finally accepted will be required to pay the amount of their tenders into the Resident's Treasury between the 15th of the month to which the tenders refer and the 14th of the month following. No larger amount will be received on any one day into the Government Treasury than can be conveniently counted and examined by the establishment entertained for that purpose.

13. Persons whose tenders may be finally accepted will be required to pay the equivalent into the Resident's Treasury at Hyderabad in new Halli Sicca Rupees prior to the issue of Bills.

14. The Bills will be drawn at sight, in even thousands, and paid in Government Rupees at the Treasuries drawn upon. No Bill will be drawn for less than 5,000 Government Rupees, but Bills for sums in excess of this amount, in even thousands, will be issued to suit the convenience of purchasers.

N. B.—If, when the last instalment of Land Revenue has been paid up, the state of the collections should warrant such a course, a supplementary Notification will be issued, stating whether any and what further limited amount will be available for withdrawal.

The following Statement shows the amount of the Actual Surplus withdrawn from Berar annually for the three years 1875—1877, and that which is estimated to be available for withdrawal for the year 1878:—

MONTHS.	PRECEDING THREE YEARS.			Amount estimated for 1878, and for which tenders are now invited.
	1875.	1876.	1877.	
	Rs.	Rs.	Rs.	Rs.
Jan. ...	...	...	...	...
Feb. ...	15,00,000	19,65,000	4,00,000	c15,00,000
Mar. ...	15,00,000	19,30,000	a23,00,000	d15,00,000
April ...	...	1,05,000	13,00,000	...
May ...	...	...	...	...
June ...	15,55,000	...	b7,09,960	...
July ...	3,45,000	...	b4,90,040	...
Aug. ...	...	...	...	...
Sep. ...	...	...	...	...
Oct. ...	...	..	...	...
Nov. ...	...	...	...	...
Dec. ...	...	...	...	...
TOTAL...	e49,00,000	e40,00,000	e52,00,000	30,00,000

(a) This sum includes Rs. 10 lakhs placed by the Resident at the disposal of the Accountant General, Bombay.
(b) These sums have been remitted from Akola to Bombay.
(c) At Akola 7½ lakhs. At Amraoti 7½ lakhs.
(d) At do. 7½ do. At do. 7½ do.
(e) The average per annum from 1875 to 1877, Rs. 47,00,000.

LEAVE, LEAVE ALLOWANCES, &c.

The 7th December 1877.

CIVIL LEAVE CODE.

SUPPLEMENT F.

Section 12 (page 214).

No. 2464.—*Insert the following as Rule 4A under this Section:—*

4A. Privilege leave to Warrant Officers in the Public Works Department is granted in accordance with Article 9 of Section II, Chapter V, of the Code of Regulations for the Public Works Department.

MINT AND CURRENCY.

The 7th December 1877.

No. 2443.—*Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency :—*

Date.	Circles of Issue.	Currency Notes in circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
1877.		Rs.	Rs.	Rs.	Rs.	Rs.
Nov. 30th	Calcutta	7,02,65,655	1,51,56,573	1,17,65,721	2,54,32,466	5,23,54,760
"	Madras	1,64,62,810	74,40,750		60,00,000	1,34,40,750
"	Bombay	4,25,02,910	2,31,02,332	1,86,94,068	1,58,00,000	5,75,96,400
"	Allahabad	57,51,930	54,11,510	...	31,00,000	85,11,510
"	Lahore	52,09,885	34,11,620	...	33,00,000	67,11,620
"	Calicut	21,52,955	21,73,510	...	7,00,000	28,73,510
"	Coconada	9,16,925	6,67,240	...	5,00,000	11,67,240
"	Nagpore	8,60,595	8,74,960	...	6,00,000	14,74,960
"	Kurrachee	24,84,845	11,84,465	...	12,00,000	23,84,465
"	Akola	8,13,315	6,06,610	...	3,00,000	9,06,610
	TOTAL ...	14,74,21,825	6,00,29,570	3,04,59,789	5,69,32,466	14,74,21,825

No. 2466.—In exercise of the power conferred by Section 28 of "The Indian Coinage Act, 1870," the Governor General in Council is pleased to call-in, with effect on and from the 1st day of June 1878, all silver coins coined and issued by the authority of the Government of India before the 1st day of September 1835.

2. Until the said 1st day of June 1878, such of the coins called-in by this Notification as are now legal tender will continue to be legal tender in payment or on account, under the conditions which now apply to them, and on demand, current coins of recent date will be given in exchange for the same at any Government Treasury, or at the Presidency Banks and their branches.

3. On and from the said 1st day of June 1878, all silver coins so called-in will cease to be legal tender, and, if tendered to any officer authorised to act under Section 16 of the said Indian Coinage Act, 1870, will be dealt with in accordance with the provisions of that Section.

SEPARATE REVENUE—OPIUM.

The 7th December 1877.

No. 2448.—Opium Revenue to date compared with the estimate for the year 1877-78.

PRESIDENCY.	LATEST MONTH.			NINE SALES OF BENGAL OPIUM AND EIGHT MONTHS' PASS DUTY ON MALWA OPIUM.		
	Estimate.	Actual.	Better than Estimate.	Estimate.	Actual.	Better than Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	45,92,000	53,45,375	7,53,375	4,13,28,000	4,58,84,480	45,56,480
Bombay	22,70,630	24,81,825	2,11,195	1,76,60,600	1,77,64,775	1,04,175
TOTAL Rs. ...	68,62,630	78,27,200	9,64,570	5,89,88,600	6,36,49,255	46,60,655

SEPARATE REVENUE—POST OFFICE.

The 7th December 1877.

No. 2450.—Under the provisions of Sections 20, 21 and 22 of the Post Office Act of 1866, the Governor General in Council is pleased to direct that the additional postage chargeable under Section 24 of the said Act upon any letter or other article re-directed at any Post Office or forwarded by post from any place to which it shall have been conveyed by Post, shall not be charged upon any such letter or other article which may be so re-directed or forwarded on or after the 1st January 1878.

No. 2452.—In exercise of the powers conferred by Sections 20 and 63 of the Indian Post Office Act, 1866, the Governor General in Council is pleased to extend to "Manuscript for the Press," with effect from 1st January 1878, the privilege of transmission by letter post at the rates prescribed for registered newspapers, under the conditions applicable to proof sheets.

The rule respecting "Proof sheets," modified so as to include "Manuscript for the Press," will be as follows :—

"Proof sheets and Manuscripts for the Press, marked as such, may be sent by letter post, either without covers or in covers open at the ends, at the rates prescribed for Registered Newspapers, provided that the contents be correctly certified on the outside under the signature in full of the sender," *viz.*:—

Not exceeding in weight 10 tolas ... ½ anna.
Not " " 20 " ... 1 "
And so on, adding ½ anna for every additional 10 tolas.

This Notification has reference only to the inland post, the conditions governing the transmission of articles by foreign post being unaffected thereby.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, 1st December 1877.

APPOINTMENTS AND PROMOTIONS.

No. 1080.—PERSONAL STAFF—

His Excellency the Viceroy and Governor General of India has been pleased to appoint Lieutenant J. P. Brabazon, 10th Hussars, to be an Extra Aide-de-Camp on His Excellency's Personal Staff.

The 7th December 1877.

No. 1081.—STAFF CORPS—

The under-mentioned Officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Henry Lushington Ramsay, 1st Battalion, 6th Foot, Officiating Squadron Officer, 9th Bengal Cavalry, 20th September 1876.

Lieutenant Edward Henry Hopton Montresor, 1st Battalion, 8th Foot, Officiating Squadron Officer, 7th Bengal Cavalry, 6th October 1876.

No. 1082.—The under-mentioned Officer of the Bengal Staff Corps, having completed 20 years' service, is promoted to the rank of Major, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Captain Theodore William Hogg, 4th December 1877.

No. 1083.—The under-mentioned Officers having completed twelve years' service, including four years in the Staff Corps, are promoted to the rank of Captain from the date specified under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Lieutenant William James Alexander Birch, Bengal Staff Corps.
Lieutenant David Stanley Cuninghame, Bengal Staff Corps.
} 1st December 1877.

No. 1084.—JUDGE ADVOCATE GENERAL'S DEPARTMENT—

Colonel J. N. Young, Bengal Staff Corps, Deputy Judge Advocate General, to be Judge Advocate General, in succession to Colonel G. C. Hatch, C.S.I., whose period of service will expire on the 12th December 1877.

No. 1085.—MILITARY ACCOUNTS DEPARTMENT—

With reference to G. G. O. No. 751 of 1877, Honorary Captain J. Robertson is confirmed in the appointment of Assistant Accountant General, Military Department, with effect from the 1st September 1877.

No. 1086.—ARMY COMMISSARIAT DEPARTMENT.—

Temporary.

Lieutenant P. A. Buckland, Sub-Assistant Commissary General, 3rd class, and Captain J. R. Burlton-Bennet, Sub-Assistant Commissary General, 2nd class (on return from furlough), to officiate in the grade of Sub-Assistant Commissary General, 1st class, the former from the 30th October 1877, and the latter from the 18th November 1877, the junior officer acting as Sub-Assistant Commissary General, 1st class, reverting to his proper place from the latter date.

Lieutenant G. Wingate, Sub-Assistant Commissary General, 3rd class, on probation, to officiate as Sub-Assistant Commissary General, 2nd class, with effect from the 7th August 1877, to fill an existing vacancy.

No. 1087.—MEDICAL DEPARTMENT—

Surgeon-Major H. B. Hassard, Army Medical Department, to officiate with temporary rank as Deputy Surgeon-General, British Medical Service, Lahore Circle, with effect from the date on which he may take up the duties of the office, *vice* Deputy Surgeon-General J. Lamprey, M.B., proceeding on furlough.

No. 1088.—SUBORDINATE MEDICAL DEPARTMENT—

The under-mentioned Native Medical Pupils having passed their final examination, are promoted to the grade of Passed Medical Pupil from the dates specified against their respective names and placed at the disposal of the Surgeon-General, Indian Medical Service :—

Agra Medical School.

Khadam Hoosain ...
Muckdoom Buksh ...
Kataroo Room ...
} From the 5th October 1877.

Patna Temple School of Medicine.

Mohomed Beg ...
Mirza Ahid Hossein ...
Shaick Mahomed Easim
} From the 7th November 1877.

No. 1089.—NATIVE ARMY—

Jemadar Bidhi Chand, appointed on probation to the 24th (Punjab) Regiment of Native Infantry in G. G. O. No. 871 of 1875, is confirmed in that rank, with effect from the 30th October 1875.

18th (The Alipore) Regiment of Native Infantry.

No. 1090.—Color Havildar Jug Beer to be Jemadar, *vice* Rambhunjun Singh, transferred, on promotion, to the 38th (The Agra) Regiment of Native Infantry, 27th October 1877.

No. 1091.—VOLUNTEER CORPS—

East Indian Railway Volunteer Rifle Corps.

Mr. Patrick Parkinson to be Lieutenant, *vice* A. B. Langham, promoted.

Subject to their passing the prescribed examination in drill.

Sergeant George Watts to be Sub-Lieutenant, *vice* W. M. Taylor, promoted.

To be Honorary Chaplain.

The Reverend J. D. Cunningham, *vice* Reverend J. C. Love.

BARRACK AND HOSPITAL SUPPLIES.

No. 1092.—The following additions and alteration to be made in G. G. O. No. 681 of 1877 :—

TABLE 148 (COMMISSARIAT).

CANTONMENT EQUIPMENT.

Section VI.—Bedding.

(Page 30.)

After the word "Coir," in Column "9," opposite "Pillows, cocoanut fibre or horse hair, large ‡," insert (3 lbs. 9 ozs.)

Table No. 154 (Commissariat).

(Page 35.)

In column of remarks, opposite "stuffing for barrack, palliasse-cases and pillow-cases, per iron trestle cot in Bengal Proper," and "Ditto for all other stations," enter the following note:—

In lieu of coir or straw for stuffing a set of bedding, men on the unattached list will be allowed compensation at 10 annas each per annum for single men and Rs. 1-4-0 each yearly for married men.

(Page 36.)

Expunge Note III.

DISMISSALS AND REMOVALS.

No. 1093.—The services of the under-mentioned native medical pupils, who were admitted into the service by G. G. O. No. 841 of 1876, are dispensed with :—

Behari Lal, No. 1157.
Kadir Bux, No. 1142.
Rahmat Ullah, No. 1103.
Mohomed Hossein, No. 1180.
Gunga Sahoy, No. 1182.
Nur Khan, No. 1104.

EQUIPMENT TABLES.

No. 1094.—With reference to G. G. O. No. 806 of 1877, the following alterations are to be made in the list of accoutrements forming the valise equipment of a Regiment of British Infantry :—

Opposite entry "Belts, leather, waist, buff, Infantry, without lockets," enter the following remark :—

The belts will be issued from Ordnance Store with the lockets attached.

Opposite entry "Lockets, Union," in column "period of service, years," substitute *8* for "12," and enter remark as follows :—

Lockets will be issued attached to Belts, not separate.

No. 1095.—The following corrections to be made in G. G. O. No. 806 of 1877 :—

Opposite "Buckles, brass, Infantry, Rank and File, Waist Belts," in column "Total number per Regiment," for "875" read *876*.

Opposite "Lockets, Union, Gilt, Staff Sergeants, Infantry," in column "Data for calculating proportion," enter *Band Sergeant* after "1 per Staff Sergeant."

Opposite "Pouches, leather, ammunition, black, V. E., 20 rounds, &c.," in third column, for "2 per Sergeant, Corporal and Private," read *1 per Sergeant, 2 per Corporal and Private;* and in "Total number per Regiment," for "1658" read *1618*.

FURLOUGH AND LEAVE.

No. 1096.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave :—

Major (Brevet Lieutenant-Colonel) William Henry Mackesy, Bengal Staff Corps, Superintending Engineer, 3rd Grade, Public Works Department.	Private affairs, for one year, under Rule IX of the Regulations of 1868.
Major Arthur Donald Butter, Bengal Staff Corps, Wing Commander, 42nd (Assam) Regiment of Native (Light) Infantry.	Private affairs, for two years, under Rules IX and XV of the Regulations of 1868, with effect from the 24th November 1877, the date of his departure per "*Mira*."
Captain James Hay, Bengal Staff Corps, Wing Officer, 4th Goorkha Regiment.	Private affairs, for one year, two months, and twenty-three days, under Rule IX of the Regulations of 1868.

No. 1097.—The furlough granted to Major F. Coddington, Bengal Staff Corps, Deputy Superintendent, 3rd grade, Revenue Survey of India, in G. G. O. No. 912 of 1877, is cancelled at his own request.

No. 1098.—The grant of furlough on medical certificate to Honorary Surgeon-Major T. Murray, M.D., in medical charge, Mhairwarra Battalion, in G. G. O. No. 668 of 1877, will be held to have effect from the 8th May 1876, the date of his departure, to the 25th October 1876, the date of his arrival at Bombay.

No. 1099.—The following extract from list No. 20, dated the 26th October 1877, received from the India Office, is published for general information :—

Permitted to return.

Captain J. P. D. Vanrenen, S.C.
Apothecary W. B. Grassby.
Major R. F. Firth, S.C.
Surgeon-Major C. Prentis.
Surgeon C. J. McKenna.
Captain R. T. M. Lang, Cavalry.
Major J. Miller, S.C.
Captain G. R. Grylls, S.C.
Lieutenant-Colonel J. K. Couper, S.C.
Captain H. L. Smith, S.C.

Granted extensions of leave.

Captain J. P. D. Vanrenen, S.C.,—10 days, urgent private affairs.

Sub-Conductor J. Townsend, Commissariat Department,—6 months, medical certificate.

Lieutenant G. W. Martin, S.C.,—3 months, urgent private affairs.

No. 1100.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) M. J. Brander, Bengal Staff Corps, Assistant Commissary General, 1st Class,—Bombay, 29th November 1877.

Major T. H. Lewin, Bengal Staff Corps, Deputy Commissioner, 3rd Grade, Cooch Behar,—Fort William, 25th November 1877.

Major C. A. Munro, Bengal Staff Corps, Superintendent of Police, 1st Grade, British Burmah,—Bombay, 21st November 1877.

Major J. C. Stewart, Bengal Staff Corps, Squadron Commander, 5th Punjab Cavalry, Punjab Frontier Force,—Bombay, 29th November 1877.

Captain H. C. Marsh, Bengal Staff Corps, Squadron Commander, 18th Bengal Cavalry,—Bombay, 21st November 1877.

Captain R. T. M. Lang, General List, Cavalry, Deputy Commissioner, 3rd Class, Punjab,—Bombay, 21st November 1877.

Surgeon J. J. Wood, M.B.,—Bombay, 24th November 1877.

Captain W. E. Gowan, General List, Infantry,—Bombay, 29th November 1877.

Conductor P. M. O'Loughlin, Store-keeper and Assistant Overseer, Gunpowder Factory,—Bombay, 23rd November 1877.

First Class Apothecary W. B. Grassby,—Bombay, 29th November 1877.

No. 1101.—The under-mentioned Officers of the Royal Engineers, who have been placed under orders for duty in the Bengal Presidency, reported their arrival on the date specified:—

Lieutenants Robert Villiers Phillpotts and Henry J. W. Jerome,—Bombay, 23rd November 1877.

No. 1102.—REGULATIONS—

Despatch No. 164, dated the 10th May 1877.

His Excellency the Governor General in Council is pleased to notify the following supplementary regulations which have received the approval of the Right Hon'ble the Secretary of State for India, providing for the case of military officers in civil employ referred to in paragraph IV of the subsidiary rules appended to G. G. O. No. 1316 of the 30th December 1875:—

I. Any officer now in civil employ, who is subject to the Military Furlough Regulations of 1854 or 1868, shall remain so subject.

II. Any military officer who may hereafter enter civil employ, who is not already subject to the Military Furlough and Leave Rules of 1875, shall remain subject to the rules applicable to him when he enters civil employ.

NOTE.—An officer referred to in rules I and II cannot elect the Military Furlough and Leave Rules of 1875, so long as he continues in civil employ.

III. Any officer who may enter civil employ, who is already subject to the Military Furlough and Leave Rules of 1875, shall be subject to the rules in the Civil Leave Code applicable to covenanted civil servants both as regards furlough and leave taken out of India and in India.

IV. If any officer who is employed in the civil administration has taken furlough in the Military Department under the said rules of 1875, this furlough shall be treated, in calculating the furlough or special leave admissible to him under the preceding rule, as if it had been furlough taken under the Civil Leave Code Leave so taken under the 10th military rule shall be treated as if it had been privilege leave taken under the Civil Leave Code, and the claims of the officer under the Civil Leave Code adjusted accordingly.

V. If an officer who has been subject to the rules in the Civil Leave Code under the third of these rules is again employed in the Military Department, and so again becomes subject to the Military Furlough and Leave Rules of 1875, any furlough or special leave taken by him under the Civil Leave Code will be treated, in calculating the furlough admissible to him under the said military rules, as if it had been furlough taken under the said military rules. Privilege leave taken under the Civil Leave Code Rules will be treated as if it had been leave taken under the 10th military rule. Subsidiary or examination leave taken under the Civil Leave Code will not affect the claims of such an Officer under the Military Furlough and Leave Rules.

PENSIONS.

No. 1103.—The under-mentioned out-pensioners of the Royal Hospital at Chelsea are permitted to draw their pensions (which are chargeable to Imperial revenue) in India, from the dates they cease to receive regimental pay:—

Sergeant John Harrold, late Royal Engineers—Two shillings and three pence per diem.

Sergeant Charles Marshall, late Royal Engineers—One shilling and six and half pence per diem.

Abraham Belcher, late 2nd Brigade, Royal Artillery—One shilling per diem.

Thomas Bedford, late 6th Brigade, Royal Artillery—One shilling per diem.

John Mitchell, late 2nd Battalion, 12th Foot—One shilling and one penny per diem.

No. 1104.—The under-mentioned men are transferred to the Pension Establishment :—

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		1st Goorkha Regiment.		Rs.	
	Subadar...	Bheem Narain Newar.	Subadar...	25	Punjab.
	" ...	Chuttooria Raot	" ...	25	"
	Havildar	Runnia Damaie	Havildar	7	"
	" ...	Chucktea Damaie	"	7	"
	" ...	Kasseram Bohra	" ...	7	N. W. P.
	Naick ...	Munsook Damaie	Naick ...	7	Punjab.
	" ...	Singbeer Goorung	"	7	"
	" ...	Bulbeer Rana	Sepoy ...	4	"
	Sepoy ...	Golabsing Khawas.	" ...	4	"
	" ...	Maneeram Jaisee	" ...	4	Punjab.
	" ...	Bulbhudder Thappa.	" ...	4	"
	" ...	Oodaiesing Negie	" ...	4	N. W. P.
	" ...	Dhunbeer Rana	" ..	4	Presidency.
	" ...	Susseedhur Khuttree.	" ...	4	"
	" ...	Hurkmonee Rana	" ...	4	Punjab.
	" ...	Dowlett Sing Rajpoot.	" ...	4	"
	" ...	Devee Sing Sirrola ..	"	4	N. W. P.
	" ...	ChunderbeerRaot	" ...	4	Punjab.
	" ..	Hurkissun Khuttree.	" ...	4	N. W. P.
		2nd (Prince of Wales' own) Goorkhas.			
	*Subadar Major.	Inderbeer Lamah	Subadar Major.	40	N. W. P.
	Subadar...	Surrupjeet Thappa	Subadar ..	40	"
	" .	RunbeerKhuttree	" ..	40	"
	" ...	Ramchunder Thappa.	" ...	40	"
	Jemadar	Hurkoo Groon	Jemadar	20	"
	Havildar	Nainsing Rana.	Havildar	7	"
		2nd (Prince of Wales' own) Goorkhas.		Rs.	
	Havildar	Toolaram Rana	Havildar	7	N. W. P.
	" ..	Dulleah Lohar...	" ...	7	"
	" ...	Gopal Newar ...	" ...	12	"
	" ...	Dhunbeer Groon	" ..	7	"
	" ...	Ramnarain Newar.	" ...	7	"
	" ...	Jahursing Routh	Naick ...	7	"
	" ...	Tree Mull ...	" ...	7	"
	Rifleman	Kalloo Thappa. .	Rifleman	4	"
	" . .	Nawel Sing Bhist	" ...	4	"
	" ..	Beef Sing Khundka.	" ...	4	"
	" .	Leelaram Rana...	" ...	4	"
	" .	Joodhbeer Groon	" ...	4	"
		4th Goorkha Regiment.			
	Jemadar	Nain Sing Lama	Jemadar	12	Punjab.
	Havildar	Kishna Raot ...	Havildar	7	N. W. P.
	Naick ...	Purooa Barie ...	Naick ...	7	"
	" ...	Ruggoobeer Bhundarie ...	" ...	7	"
	" ...	Man Sing Saon	" ...	7	"
	Sepoy ...	HustabeerThappa	Sepoy ...	4	"
	" ...	Munbeer Khuttrie	" ...	4	"
	" .	Runbeer Lohar.	" ...	4	"
	" ..	Dhunbeer Ghurtie.	" ...	4	"
	" .	Mownee Sarkie	" ...	4	"
	" ...	Hustabeer Thappa, 2nd.	" ...	4	Punjab.
		No. 5 Garrison Battery, P. F. Force..			
	Subadar	Jaffir Khan ...	Jemadar	12	Punjab.
	Jemadar	Amir Singh ...	Havildar	7	"

* Is also allowed a continuance of the Brevet Pay of his rank, *viz.*, Rs. 50-0-0 per mensem.

RETIREMENTS.

No. 1105.—Deputy Surgeon-General James Tyrell Carter Ross is permitted to retire from the service on a pension of £550 per annum, with the additional pension of £250, under the provisions of paragraph 37 of G. G. O. No. 1060 of 1864, with effect from the 10th December 1877.

No. 1106.—In continuation of G. G. O. No. 1024, dated the 20th November 1877, the undermentioned Officer is permitted to retire from the service from the date specified, under the provisions of G. G. O. No. 8 of the 1st January 1877:—

No.	RANK AND NAME.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£ s. d.	£ s. d.	£ s. d.		
28	Lieutenant-Colonel (Brevet Colonel) William Henry Paget.	Staff Corps..	292 0 0	288 14 0	.....	7th December 1877.	England.

TRANSFER OF OFFICERS.

No. 1107.—The services of Captain W. E. Gowan, General List, Infantry, are replaced at the disposal of His Excellency the Commander-in-Chief.

UNATTACHED LIST.

No. 1108.—Under instructions from the Right Hon'ble the Secretary of State for India, the following revised certificate is to be adopted in lieu of that published in G. G. O. No. 412 of 1876:—

No. 1.

Stoppage for Rations, &c.

I hereby certify that on the 18 embarked at , on board , for a passage to , and landed at on the ; and I further certify that the grocery ration was issued to him, for days, and the spirit ration, or its equivalent, for days. His first dinner was eaten on board ship on and his last on .

When troops are embarked, this certificate is to be signed by the Officer Commanding, as well as by the paymaster of the ship. When no troops are on board under military command, it is to be signed by the paymaster or master of the ship only.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th December 1877.

Statement of Deposits on account of Estates from 1st to 7th December 1877.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
INDIAN MILITARY SERVICE. James Williamson (a) ...	Colonel	Bengal Staff Corps.	16th June 1877	Testate ...	Rs. A. P. 708 8 10		
BRITISH MILITARY SERVICE. Chas: Somner Sedley Taylor (b)	Major	Royal Artillery	5th Sept. 1877	No will found	30 0 0		

(a). *Widow and Executrix*—Mrs. Marion Ellen Williamson.
Children—Three sons and two daughters.
Executors—Captain Charles William Ingilby Harrison, R.E.
George Oswald, Esquire.
(b).—*Next-of-kin*—*Brothers*—Lieutenant-Colonel G. Kepple Taylor, Commanding Auxiliary Artillery, 6, Castle Terrace, Edinburgh.
Edward Ignatius Taylor, Esquire, Holy Church Cross, Dover, Delaware, U. S. A.
Sisters—Miss Sophia R. Taylor—Guilford, Surrey.
Miss Elizabeth Taylor—The College, Hereford.
Administrator General, Bengal, administering.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

MARINE DEPARTMENT.

NOTIFICATION.

Fort William, the 7th December 1877.

APPOINTMENTS AND PROMOTIONS.

No. 37.—Mr. Benjamin Anderson Dougherty, to be a 3rd Grade Officer in Her Majesty's Indian Marine, on probation, from date of joining.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 1st December 1877.

No. 514.—Colonel A. Francis, M.S.C., Executive Engineer, 1st Grade, Central Provinces, ceased to belong to the Public Works Department from 1st July 1877, consequent on his retirement from the service.

The 4th December 1877.

No. 515.—Mr. C. E. Hubbard, Accountant, 3rd Grade, Office of Accountant General, Public Works Department, availed himself, on the 19th of September 1877, of the privilege leave granted him in Public Works Department Notification No. 457, dated 17th October 1877, and returned to duty on the forenoon of the 1st November 1877. The unexpired portion of the leave is hereby cancelled.

The 5th December 1877.

No. 516.—The following Upper Subordinates have been temporarily transferred from British Burmah to Madras for employment on Famine Relief Works :—

Mr. C. A. Olliver, Temporary Sub-Engineer, 3rd Grade.

Mr. J. Dupeyron, Overseer, 1st Grade.

The 7th December 1877.

No. 517.—Mr. I. Sherlock-Hubbard, Assistant Examiner of Telegraph Accounts, is transferred to the Office of the Examiner of Guaranteed Railway Accounts, Calcutta.

No. 518.—Corporal P. Neville, R.E., Overseer, 1st Grade, British Burmah, is remanded to military duty.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 8, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

BANK OF BENGAL.

Calcutta, the 5th December 1877.

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed from 24th to 26th instant, both days inclusive, and on 1st proximo, on account of Christmas holidays and New Year's day.

By order of the Directors,
W. D. CRUICKSHANK,
Offg. Secretary & Treasurer.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 30th November 1877.

Mr. J. A. Vanderputt, Surveyor, 2nd Grade, attached to No. 1, Gwalior and Central India, Topographical Survey Party, availed himself of the one month and fifteen days' leave on medical certificate granted in Notification dated 13th October 1877, on the forenoon of the 6th October 1877, and returned to duty on the forenoon of the 16th instant; the unexpired portion of his leave is hereby cancelled.

H. L. THUILLIER, *Major-Genl.,*
Surveyor General of India.

AGENT, GOVERNOR GENERAL, AND CHIEF COMMISSIONER, P. W. D., RAJPUTANA.

NOTIFICATION.

Camp Ajmere, the 29th November 1877.

No. 3061S.—Mr. C. E. Housden, Engineer Apprentice attached to the Nusseerabad Division of this Province, is promoted to the rank of Assistant Engineer, 3rd Grade, with effect from the 23rd October 1877.

By Order,
A. G. CROMMELIN,
Secy. to Agent, Governor General, and Chief Commr., in the P. W. D., Rajputana.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 29th November 1877.

No. 56.—Mr. R. E. Nelson, Temporary Executive Engineer, 4th Grade, made over charge of the Neemuch Division to Captain G. R. Gibbs, Executive Engineer, 3rd Grade, on the afternoon of the 26th instant.

No. 57.—Captain G. R. Gibbs, Executive Engineer, 3rd Grade, arrived at Neemuch on the forenoon of the 22nd, and received charge of that Division from Mr. R. E. Nelson on the afternoon of the 26th instant.

No. 58.—The unexpired portion of three months' privilege leave granted to Captain G. R. Gibbs in Notification No. 47 of 8th September last, *viz.*, nineteen days, is cancelled.

No. 59.—Pundit Gunesh Moreshwur Vadthekar, Overseer, 3rd Grade, returned on the forenoon of the 15th instant from two months and thirteen days' privilege leave granted in Notification No. 84 of the 8th September last. The unexpired portion of the leave, *viz.*, two days, is cancelled.

By Order,
A. CADELL, *Colonel, R.E.,*
Secy. to Agent, Govr. Genl., for Central India

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Camp Jeypore, the 29th November 1877.

No. $\frac{2804}{2804}$ *G.*—With reference to Foreign Office Notification No. 2777G, dated 4th October 1877, Captain J. H. L. Greenfield assumed command of the Mhairwara Battalion on the forenoon of the 17th November 1877.

By Order,
A. P. THORNTON, *Lieut.*,
for 1st Asstt. Agent to the Govr. Genl.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 28th November 1877.

No. 114.—Barrack Sergeant W. Hackett, Chakrata Division, Military Works, is granted one month's subsidiary leave from 1st December 1877 to appear before a Medical Board at Meerut.

The 30th November 1877.

No. 115.—Mr. W. Ball, Accountant, 3rd Grade, attached to the Office of Examiner of Accounts, Military Works, is granted one month's privilege leave, with effect from the 28th November 1877.

ALEX. TAYLOR, *Lieut.-Genl., R.E.*,
Offg. Inspr. Genl. of Mily. Works.

Meerut Command.

Meerut, the 29th November 1877.

No. 80.—With reference to this Office Notification No. 77 of 22nd instant, Lieutenant G. M. Porter, R. E., Assistant Engineer, reported himself at the office of the Superintending Engineer, Meerut Command, on the morning of the 23rd November and joined the Agra Division, Military Works, on the forenoon of the 26th idem.

Æ. PERKINS, *Lieut.-Col., R.E.*,
Supdg. Engr., Meerut Command,
Military Works.

Rawul Pindi Command.

Rawul Pindi, the 28th November 1877.

No. 2837.—Barrack Sergeant T. MacEwan availed himself of the privilege leave on the forenoon of the 11th October 1877, and returned on the 11th instant, forenoon, granted him per Notification No. 2045 of the 6th September 1877.

D. LIMOND, *Lieut.-Col., R.E.*,
Supdg. Engr., Rawul Pindi Command,
Military Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Calcutta, the 3rd December 1877.

With reference to the Notification of the Government of India, Public Works Department, No. 462, dated the 22nd October 1877, Mr. F. E. Godfrey, Deputy Examiner, attached to the office of Examiner of Railway Accounts to the Government of India for Guaranteed Railways at Calcutta, availed himself of the three months' privilege leave from Monday the 3rd instant.

F. S. TAYLOR, *Col., R.E.*,
Consulting Engr. to Govt. of India
for Guaranteed Railways.

DIRECTOR OF STATE RAILWAYS, Western System.

NOTIFICATIONS.

Rawal Pindi, the 27th November 1877.

No. 47.—Sergeant R. H. Lambert, Overseer, 1st Grade, Indus Valley State Railway, is granted leave on medical certificate for six months and five days, under Chapter V, Section III, para. 29A of the Public Works Code, with effect from the forenoon of the 20th May 1877.

This cancels Engineer-in-Chief's Notification No. 133 of the 14th June 1877.

The 29th November 1877.

No. 48.—Baboo Siva Datta Pande, Assistant Engineer, 3rd Grade, Indus Valley State Railway, is granted three months' leave on medical certificate under Section 3, Supplement F, of the Civil Leave Code, from the forenoon of the 25th September 1877.

The 30th November 1877.

No. 49.—In continuation of this office Notification No. 43 of the 20th November 1877, Major J. P. Westmoreland, R. E., made over charge of the office of Examiner of Accounts, Western System, to Major D. H. Trail, R. E., on the afternoon of the 30th October 1877.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS—(Open Line).

NOTIFICATION.

Mhow, the 29th November 1877.

No. 17.—With reference to Government of India, Public Works Department, Notification No. 407, dated 22nd September 1877, Mr. E. Marval reported himself for duty on the forenoon of the 2nd November 1877, and took up the duties of Paymaster of the Holkar and Neemuch State Railways from that date.

W. S. S. BISSET,
Manager (Open Line),
Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 26th November 1877.

No. 245.—With reference to Director, Western System, of State Railways' Notification No. 40

of the 15th instant, Captain T. Gracey, R. E., Executive Engineer, 2nd Grade, reported his arrival at Mooltan on the forenoon of 12th idem, and is posted to the charge of the Eastern Extension Surveys.

No. 246.—With reference to Director, Western System, of State Railways' Notification No. 41 of the 16th November 1877, the following officers are posted to the Eastern Extension Surveys:—

Mr. M. S. Dooley, Executive Engineer, 4th Grade;

Mr. T. E. Curry and Mr. C. E. Younghusband, Assistant Engineers, 2nd Grade.

No. 247.—The following officers and subordinates are transferred to the Eastern Extension Surveys:—

Mr. E. Hyde, Executive Engineer, 3rd Grade.
Mr. E. Johnston, Executive Engineer, 4th Grade.
Mr. L. H. C. Armstrong, Executive Engineer, 4th Grade.
Mr. E. B. Medley, Assistant Engineer, 1st Grade.
Mr. F. Lang, Assistant Engineer, 2nd Grade.
Mr. R. Sivewright, Assistant Engineer, 2nd Grade.
Mr. J. A. Greenwood, Assistant Engineer, 3rd Grade.
Mr. R. C. Williams, Engineer Apprentice.
Mr. J. C. Porter, Sub-Engineer, 3rd Grade.
Mr. B. A. Maine, Supervisor, 1st Grade.
Mr. T. Spurr, Supervisor, 1st Grade.
Sergeant W. M. Cargill, Supervisor, 1st Grade.
Behari Lall Chatterjee, Overseer, 1st Grade.

No. 248.—With reference to this Office Notification No. 237, dated 15th November 1877, Mr. R. H. Froude was posted to the Bahawalpur Division.

The 27th November 1877.

No. 249.—With reference to Director, Western System, of State Railways' Notification No. 39, dated 12th November 1877, Mr. J. M. Luff, Executive Engineer, 1st Grade, was relieved of his duties on this line on the forenoon of the 22nd instant.

No. 250.—The Western Extension Survey District was abolished with effect from the forenoon of 16th instant.

No. 251.—Mr. H. E. Haddon, Assistant Engineer, 2nd Grade, is transferred from the Sutlej Bridge Division to the Lower Scinde District.

The 29th November 1877.

No. 252.—Mr. E. Leycester, Assistant Engineer, 2nd Grade, is transferred from the Sutlej Bridge Division to the Upper Scinde District.

The 30th November 1877.

No. 253.—Baboo Aubinash Chunder Banerjee, Temporary Accountant, 4th Grade, Larkana Division, was granted privilege leave for forty-five days, with effect from the 1st October 1877.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawal Pindi, the 27th November 1877.

No. 109.—Mr. W. Millet, Sub-Engineer, 1st Grade, is transferred from the Jhelum to the Soon Division. He left the former on the afternoon of 3rd November 1877, and joined the latter on the forenoon of the 4th idem.

No. 110.—Mr. C. E. S. Younghusband, Assistant Engineer, 2nd Grade, Jhelum Division, returned to duty on the forenoon of 16th November 1877 from the three months' leave to study Native languages granted to him by Notification No. 88, dated 25th August 1877.

No. 111.—Mr. G. S. Rees, Overseer, 1st Grade, is transferred from the Ravi to the Soon Division. He left the former on the afternoon of 8th November 1877, and joined the latter on the forenoon of 14th idem.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 3rd December 1877.

No. 64.—With reference to Director of State Railways', Central System, Notification No. 30, dated the 29th October last, Baboo Nundunsingh, Supervisor, 2nd Grade, left the Delhi Division of this Railway on the afternoon of the 24th November 1877, to join his appointment in the Holkar and Neemuch State Railways.

FRED. FIREBRACE,
Manager.

Report of a Deserter from the 1-18th (The Royal Irish) Regiment of Foot, dated at Bareilly, this 30th day of November 1877.

Number, Rank, and Name,—No. 69B—479, Private Patrick Thornton.
Age,—25 years 10 months.
Size,—5 feet 5½ inches.
Color of—
Complexion, fresh; hair, auburn; eyes, brown.
Date of Desertion,—23rd November 1877.
Place of Desertion,—Moradabad.
Date of Enlistment,—13th January 1871.
At what Place Enlisted,—Dublin.
Parish and County in which Born,—Balbriggan, C. Dublin.
Marks,—*Nil.*
Trade,—Laborer.
Coat or Jacket,— } Regimentals.
Waistcoat,— ... } Regimentals.
Breeches or Trowsers,— ... } Regimentals.
REMARKS,—Deserted in March 1876, and was apprehended in Bombay in plain clothes, for which he was tried by court-martial.
Under 7 years' service.

E. L. DILLON, *Lieut.-Col.,*
Comdg. 1-18th (The Royal Irish) Regt. of Foot.

Report of a Deserter from the C. Battery, 3rd Brigade, late C-8 Royal Regiment of Artillery, dated at Mooltan, this 30th day of November 1877.

Number, Rank, and Name,—No. 6201—3, Driver Thomas Baker.
Age,—24 years 10 months.
Size,—5 feet 6 inches.
Color of—
Complexion, fresh; hair brown; eyes, grey.
Date of Desertion,—28th November 1877.
Place of Desertion,—Mooltan.
Date of Enlistment,—18th January 1871.
At what Place Enlisted,—Woolwich.
Parish and County in which Born,—Blackheath, Kent.
Marks,—*Nil.*
Trade,—Laborer.
Jacket,—Serge, Blue ... } Artillery Pattern.
Trowsers—Cloth, Blue ... } Artillery Pattern.
REMARKS—*Nil.*

T. C. MARTELLI, *Capt.,*
Commanding C-3 R. A.

No. 1749.—*An account of the Revenue and Expenditure of the Government of India for the first month of the year 1877-78, as compared with the corresponding period of 1876-77.*

N. B.—Amounts are converted into Sterling at Rs. 10 to the Pound Sterling.

REVENUES AND RECEIPTS.	Estimates, 1877-78.	April 1876.	April 1877.	COMPARISON OF 2 YEARS. Increase.	Decrease.
	£	£	£	£	£
I.—Land Revenue ...	20,940,800	1,565,106	1,288,015	...	277,091
II.—Tributes ...	697,900	69,827	82,642	12,815	...
III.—Forest ...	579,200	35,490	30,627	...	4,863
IV.—Excise ...	2,561,700	217,069	226,539	9,470	...
V.—Assessed Taxes ...	...	65	1	...	64
VI.—Customs ...	2,486,900	209,312	232,728	23,416	...
VII.—Salt ...	6,343,000	449,526	517,742	68,216	...
VIII.—Opium ...	8,610,000	667,053	756,325	89,272	...
IX.—Stamps ...	2,896,400	238,774	333,225	94,451	...
X.—Mint ...	175,000	25,273	44,233	18,960	...
XI.—Post Office ...	825,900	51,620	70,050	18,430	...
XII.—Telegraph* ...	309,400	..	..	...	...
XIII.—Law and Justice ...	842,700	52,822	58,924	6,102	...
XIV.—Police ...	70,000	4,491	5,322	831	...
XV.—Marine ...	201,900	12,180	11,372	...	808
XVI.—Education ...	101,900	8,021	8,546	525	...
XVII.—Interest ...	502,500	5,930	75,414	69,484	...
XVIII.—Superannuation ...	505,900	4,307	4,866	559	...
XIX.—Gain by Exchange	387,900	42,526	55,608	13,082	...
XX.—Miscellaneous ...	267,300	10,841	12,190	1,349	...
	49,306,300	3,670,233	3,814,369	144,136	...
Military Receipts ...	845,000	50,168	46,670	...	3,498
Public Works, Ordinary ...	181,400	4,132	4,088	...	44
Irrigation Receipts ..	551,600	20,718	8,029	...	12,689
State Railways ...	674,800	28,836	32,392	3,556	...
Provincial Contributions ..	415,100		121	121	...
Traffic Receipts (of the Guaranteed Railways) less Gain by Exchange ...	8,552,400	728,630	956,187	227,557	...
Balance of Local Government decreased	33,800	..	.	...	...
TOTAL ...	60,560,400	4,502,717	4,861,856	359,139	...
England, including Army and Public Works ...	184,700	12,389	34,645	22,256	...
GRAND TOTAL ...	60,745,100	4,515,106	4,896,501	381,395	...

EXPENDITURE.	Estimates, 1877-78	April 1876	April 1877	COMPARISON OF 2 YEARS. Increase.	Decrease.
	£	£	£	£	£
1.—Interest on Debt ...	3,160,000	73,133	63,641	...	9,492
2.—Ditto on Service Funds ...	359,600	7,254	3,237	...	4,017
3.—Refunds and Drawbacks ...	306,000	16,603	17,668	1,665	...
4.—Land Revenue ...	2,502,200	181,691	204,787	23,096	...
5.—Forest ...	415,700	42,372	29,439	...	12,933
6.—Excise ...	107,100	7,980	6,493	...	1,487
7.—Customs ...	193,300	15,627	16,437	810	...
8.—Salt ...	518,700	41,534	27,732	...	13,802
9.—Opium ...	2,360,000	889,970	779,256	...	110,714
10.—Stamps ...	72,300	6,082	7,697	1,615	...
11.—Mint ...	86,000	18,960	8,369	...	10,591
12.—Post Office ...	796,300	50,821	66,429	15,608	...
13.—Telegraph* ...	394,100	..	.	...	...
14.—Administration ...	1,198,600	118,997	99,232	...	19,765
15.—Minor Departments ...	278,200	22,243	24,057	1,814	...
16.—Law and Justice ...	3,289,300	261,306	273,389	12,083	...
17.—Police ...	2,095,000	174,668	185,698	11,030	...
18.—Marine ...	399,900	30,298	28,998	...	1,300
19.—Education ...	740,700	58,655	59,960	1,305	...
20.—Ecclesiastical ...	165,200	14,960	14,130	...	830
21.—Medical ...	598,900	47,095	51,128	4,033	...
22.—Stationery ...	235,500	13,903	17,839	3,936	...
23.—Political ...	326,500	25,363	28,315	2,952	...
24.—Allowances ...	1,652,400	72,644	82,759	10,115	...
25.—Civil Furlough ...	100	...	78	78	...
26.—Superannuation ...	576,700	88,907	92,218	3,311	...
27.—Loss by Exchange ...	1,600,000	65,977	151,772	85,795	..
28.—Miscellaneous ...	163,600	21,599	25,497	3,898	
Famine Relief ...	1,425,000	..	41,181	41,181	..
	26,016,900	2,368,042	2,407,436	39,394	...
Military Charges ...	12,070,000	886,045	957,096	71,051	...
Public Works, Ordinary ...	3,876,300	165,468	124,603	...	40,865
Ditto Extraordinary ...	2,893,500	240,103	216,263	...	23,840
Land and Supervision ...	78,000	3,525	4,258	733	...
Interest in India less Loss by Exchange ...	24,200	...	..	...	...
State Railways ...	483,000	21,826	24,183	2,357	...
Working Expenses (of the Guaranteed Railways) and Surplus Profits, less Loss by Exchange ...	4,836,200	196,195	251,499	55,304	...
Balance of Local Government increased ...	102,900	...	...	...	...
TOTAL ...	50,381,000	3,881,204	3,985,338	104,134	...
England, including Army, Public Works, Ordinary and Extraordinary, and Guaranteed Interest ...	14,623,200	918,467	1,012,242	93,775	...
GRAND TOTAL ...	65,004,200	4,799,671	4,997,580	197,909	...

* Telegraph figures for April and May are inserted in the India Abstracts for July. They will be included in the Statement for that month.

COMPTROLLER GENL.'S OFFICE; CALCUTTA.

E. GAY,

W. WATERFIELD.

No. 1750.—*An Account of the Revenue and Expenditure of the Government of India for the first two Months of the year 1877-78, as compared with the corresponding period of 1876-77.*

N. B.—Accounts are converted into Sterling at Rs. 10 to the Pound Sterling,

Revenue and Receipts.	Estimates, 1877-78.	April and May 1876.	April and May 1877.	Comparison of two years. Increase.	Decrease.
	£	£	£	£	£
I.—Land Revenue	20,940,800	3,547,666	3,276,743	...	270,923
II.—Tributes	697,900	119,907	132,348	12,441	.
III.—Forest	579,200	72,605	51,240		21,365
IV.—Excise	2,561,700	433,591	433,790	199	.
V.—Assessed Taxes ..	...	93	9		84
VI.—Customs ..	2,486,900	425,520	452,027	26,507	..
VII.—Salt .	6,343,000	1,015,456	1,147,788	132,332	..
VIII.—Opium ...	8,610,000	1,301,728	1,437,578	135,850	..
IX.—Stamps ...	2,896,400	476,824	593,866	117,042	...
X.—Mint ..	175,000	61,147	83,304	22,157	..
XI.—Post Office ...	825,900	107,093	138,942	31,849	..
XII.—Telegraph* ..	309,400	—	..		...
XIII.—Law and Justice ...	842,700	116,246	126,843	10,597	.
XIV.—Police ...	70,000	8,171	10,651	2,480	...
XV.—Marine ..	201,900	23,937	29,493	5,556	...
XVI.—Education ..	101,900	16,972	21,511	4,539	..
XVII.—Interest ..	502,500	154,870	154,324	..	546
XVIII.—Superannuation ...	505,900	12,564	12,757	193	...
XIX.—Gain by Exchange ...	387,900	82,536	117,465	34,929	...
XX.—Miscellaneous ..	267,300	71,894	28,580	..	43,314
	49,306,300	8,048,820	8,249,259	200,439	...
Military Receipts ...	845,000	108,821	138,124	29,303	...
Public Works, Ordinary ...	181,400	8,978	9,485	507	.
Irrigation Receipts ...	551,600	47,220	16,221	..	30,999
State Railways ...	674,800	62,390	64,301	1,911	...
Provincial Contributions ...	415,100	...	841	841	...
Traffic Receipts (Guaranteed Railways) less Gain by Exchange ...	8,552,400	1,561,006	1,964,186	403,180	...
Balance of Local Governments decreased	33,800	...	...	...	...
Total ...	60,560,400	9,837,235	10,442,417	605,182	...
England, including Army and Public Works ...	184,700	48,049	87,773	39,724	...
GRAND TOTAL ...	60,745,100	9,885,284	10,530,190	644,906	...

Expenditure.	Estimates, 1877-78.	April and May 1876.	April and May 1877.	Comparison of two years. Increase.	Decrease.
	£	£	£	£	£
1.—Interest on Debt	3,160,000	332,923	308,026	...	24,897
2.—Ditto on Service Funds	359,600	30,466	26,202	...	4,264
3.—Refunds and Drawbacks	306,000	43,593	41,380	...	2,213
4.—Land Revenue	2,502,200	364,417	386,867	22,450	...
5.—Forest	415,700	74,840	43,615	...	31,225
6.—Excise	107,100	18,086	15,144	...	2,942
7.—Customs	193,300	31,313	32,553	1,240	..
8.—Salt	518,700	78,940	75,754	...	3,186
9.—Opium	2,360,000	1,580,255	1,454,910	...	125,345
10.—Stamps	72,300	12,326	14,242	1,916	...
11.—Mint	86,000	15,135	17,207	2,072	...
12.—Post Office	796,300	107,918	140,630	32,712	...
13.—Telegraph*	394,100	...	...	...	..
14.—Administration	1,198,600	216,602	192,196	...	24,406
15.—Minor Departments	278,200	43,081	44,322	1,241	...
16.—Law and Justice	3,289,300	517,951	547,735	29,784	...
17.—Police	2,095,000	340,534	368,800	28,266	..
18.—Marine	399,900	56,181	60,160	3,979	...
19.—Education	740,700	122,457	119,444	...	3,013
20.—Ecclesiastical	165,200	27,519	27,044	...	475
21.—Medical	598,900	92,156	99,302	7,146	...
22.—Stationery	235,500	28,562	39,957	11,395	...
23.—Political	326,500	44,937	57,320	12,383	...
24.—Allowances	1,652,400	215,479	229,125	13,646	...
25.—Civil Furlough	100	...	155	155	...
26.—Superannuation	576,700	139,474	147,659	8,185	...
27.—Loss by Exchange	1,600,000	218,977	328,560	109,583	...
28.—Miscellaneous	163,600	35,168	42,397	7,229	...
Famine Relief	1,425,000	...	108,672	108,672	...
	26,016,900	4,789,290	4,969,378	180,088	...
Military Charges	12,070,000	1,827,864	1,924,317	96,453	...
Public Works, Ordinary	3,876,300	384,426	327,538	...	56,888
Ditto, Extraordinary	2,893,500	524,957	509,143	...	15,454
Land and Supervision	78,000	7,734	8,611	877	...
Interest in India less Loss by Exchange	24,200	...	..	...	...
State Railways	483,000	46,146	52,001	5,855	...
Working Expenses (of the Guaranteed Railways) and surplus Profits less Loss by Exchange ..	4,836,200	418,758	515,638	96,880	...
Balance of Local Governments increased	102,900	...	...	...	...
Total ...	50,381,000	7,998,815	8,306,626	307,811	...
England, including Army, Public Works, Ordinary and Extraordinary, and Guaranteed Interest ...	14,623,200	1,575,887	1,667,206	91,319	...
GRAND TOTAL ..	65,004,200	9,574,702	9,973,832	399,130	...

* Telegraph figures for April and May are inserted in the India Abstracts for July; they will be included in the statement for that month.

COMPTROLLER GENERAL'S OFFICE, CALCUTTA; } E. GAY, W. WATERFIELD,

COMPTROLLER GENERAL'S OFFICE.

No. 1751.—*An Account of the Revenue and Expenditure of the Government of India for the first three months of the year 1877-78, as compared with the corresponding period of 1876-77.*

N. B.—Amounts are converted into sterling @ Rs. 10 to the pound sterling.

REVENUE AND RECEIPTS.	Estimates, 1877-78.	April to June 1876	April to June 1877.	COMPARISON OF TWO YEARS. Increase.	Decrease.
	£	£	£	£	£
I.—Land Revenue ...	20,940,800	5,937,406	5,496,611	...	440,795
II.—Tributes .	697,900	171,416	173,585	2,169	...
III.—Forest ...	579,200	111,161	78,217	...	32,944
IV.—Excise ...	2,561,700	668,113	666,281	...	1,832
V.—Assessed Taxes ...	...	101	19	...	82
VI.—Customs ...	2,486,900	606,225	633,047	26,822	...
VII.—Salt ...	6,343,000	1,546,601	1,790,213	243,612	...
VIII.—Opium ...	8,610,000	2,032,464	2,259,022	226,558	...
IX.—Stamps ...	2,896,400	751,539	864,164	112,625	...
X.—Mint ...	175,000	92,078	127,282	35,204	...
XI—Post Office ...	825,900	155,756	205,224	49,468	...
XII.—Telegraph* ...	309,400	...	...	...	...
XIII.—Law and Justice ...	842,700	186,323	192,456	6,133	...
XIV.—Police ...	70,000	11,470	17,448	5,978	...
XV.—Marine ...	201,900	34,679	42,601	7,922	...
XVI.—Education ...	101,900	25,202	29,171	3,969	...
XVII.—Interest ...	502,500	168,796	177,517	8,721	...
XVIII.—Superannuation ...	505,900	24,576	20,043	...	4,533
XIX.—Gain by exchange ...	387,900	115,306	152,755	37,449	...
XX.—Miscellaneous ...	267,300	85,725	49,030	...	36,695
TOTAL ...	49,306,300	12,724,937	12,974,686	249,749	...
Military Receipts ...	845,000	170,395	194,849	24,454	...
Public Works, Ordinary ...	181,400	14,907	16,411	1,504	...
Irrigation Receipts ...	551,600	111,560	24,818	...	86,742
State Railways ...	674,800	94,300	99,466	5,166	...
Provincial Contributions ...	415,100	...	1,035	1,035	...
Traffic Receipts of the Guaranteed Railways, less gain by exchange	8,552,400	2,186,266	2,764,688	578,422	...
Balance of Local Govts. decreased	33,800	...	...	...	.
TOTAL ...	60,560,400	15,302,365	16,075,953	773,588	...
England, including Army and Public Works ...	184,700	61,292	98,930	37,638	...
GRAND TOTAL ...	60,745,100	15,363,657	16,174,883	811,226	...

EXPENDITURE.	Estimates, 1877-78.	April to June 1876.	April to June 1877.	COMPARISON OF TWO YEARS. Increase.	Decrease
	£	£	£	£	£
1.—Interest on Debt ...	3,160,000	584,607	566,194	...	18,413
2.—Ditto on Service Funds ...	359,600	47,120	33,678	...	13,442
3.—Refunds and Drawbacks ...	306,000	67,410	65,683	...	1,727
4.—Land Revenue ...	2,502,200	542,705	574,143	31,438	...
5.—Forest ...	415,700	100,980	63,400	...	37,580
6.—Excise ...	107,100	26,264	21,687	...	4,577
7.—Customs ...	193,300	47,939	49,248	1,309	...
8.—Salt ...	518,700	117,064	114,154	...	2,910
9.—Opium ...	2,360,000	1,794,838	1,690,943	...	103,895
10.—Stamps ...	72,300	19,175	21,026	1,851	...
11.—Mint ...	86,000	22,198	25,648	3,450	...
12.—Post Office ...	796,300	161,010	194,405	33,395	...
13.—Telegraph* ...	394,100	...	...	...	...
14.—Administration ...	1,198,600	315,167	285,078	...	30,089
15.—Minor Department ...	278,200	65,093	67,165	2,072	...
16.—Law and Justice ...	3,289,300	787,189	827,235	40,046	...
17.—Police ...	2,095,000	509,792	543,174	33,382	...
18.—Marine ...	399,900	79,852	90,542	10,690	...
19.—Education ...	740,700	181,056	172,066	...	8,990
20.—Ecclesiastical ...	165,200	40,069	39,227	...	842
21.—Medical ...	598,900	136,292	144,555	8,263	...
22.—Stationery ...	235,500	41,030	61,145	20,115	...
23.—Political ...	326,500	74,110	79,878	5,768	...
24.—Allowances ...	1,652,400	328,720	353,893	25,173	...
25.—Civil Furlough ...	100	...	233	233	...
26.—Superannuation ...	576,700	175,098	182,854	7,756	...
27.—Loss by Exchange ...	1,600,000	419,527	488,800	69,273	...
28.—Miscellaneous ...	163,600	51,203	71,748	20,545	...
Famine Relief ...	1,425,000	...	140,302	140,302	...
TOTAL ...	26,016,900	6,735,508	6,968,104	232,596	...
Military Charges ...	12,070,000	2,798,497	2,939,913	141,416	...
Public Works, Ordinary ...	3,876,300	671,539	570,578	...	100,961
Ditto ditto, Extraordinary ...	2,893,500	765,795	796,481	30,686	...
Land and Supervision ...	78,000	14,853	13,950	...	903
Interest in India less loss by exchange	24,200	...	...	...	...
State Railways ...	483,000	74,053	94,983	20,930	...
Working expenses of the Guaranteed Railways and surplus profit less loss by exchange ...	4,836,200	688,299	913,689	225,390	...
Balance of Local Governments increased	102,900	...	...	...	...
TOTAL ...	50,381,000	11,748,544	12,297,698	549,154	...
England including Army Public Works Ordinary and Extraordinary and Guaranteed interest ...	14,623,200	2,170,479	2,000,524	...	169,955
GRAND TOTAL ...	65,004,200	13,919,023	14,298,222	379,199	...

COMPTROLLER GENL.'S OFFICE; }

* Telegraph figures for April and May are inserted in the India abstracts for July, they will be included in the statement for that month.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 30th November 1877.

PARTICULARS.	3½ PER CENT. LOAN OF 1853-54.	4 PER CENT. LOANS							4½ PER CENT. LOANS			5 PER CENT. LOAN OF 1856-57.	5½ PER CENT. LOAN OF 1859-60.	5 PER CENT. DEBENTURES FOR		TOTAL AMOUNT.
		Of 1824-25	Of 1828-29.	Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865	Of 1870.	Of 1871.	Of 1872.			10 years. Repayable June 1877.	15 years. Repayable June 1882.	
Balance of 15th November 1877	55,600	33,173	2,346	14,46,720	30,67,000	2,09,92,300	1,15,01,400	1,76,67,300	42,20,600	3,00,000	3,08,87,700	80,300	4,61,57,000	5,02,000	33,08,000	14,02,18,439
Add—																
Amount enfaced at Madras between 16th and 30th November 1877 ...	...	...	...	...	...	...	...	1,00,000	...	...	...	...	...	...	...	1,00,000
Amount enfaced at Bombay between 16th and 30th November 1877 ...	...	...	...	...	...	4,000	1,000	7,000	...	...	...	...	1,45,000	...	...	1,57,000
Amount enfaced at Calcutta between 16th and 30th November 1877 ...	...	...	...	...	5,000	4,61,000	10,600	3,81,500	...	...	...	...	1,02,500	...	...	9,60,600
	55,600	33,173	2,346	14,46,720	30,72,000	2,14,57,300	1,15,13,000	1,81,55,800	42,20,600	3,00,000	3,08,87,700	80,300	4,64,04,500	5,02,000	33,08,000	14,14,34,039
Deduct—																
Amount written off in the London Registers	...	...	...	...	1,000	8,000	30,000	1,99,000	...	...	8,000	500	16,000	3,94,000	...	6,46,500
Balance on 30th November 1877	55,600	33,173	2,346	14,46,720	30,71,000	2,14,49,600	1,14,83,000	1,79,56,800	42,20,600	3,00,000	3,08,79,700	79,800	4,63,88,500	1,08,000	33,63,000	14,07,87,539

NOTE.—From 9th June 1867 to 30th Sept. 1877, enfaced from India, 2,569 lakhs; re-transferred from London, 2,521 lakhs.
" 1st Oct. " to 15th Oct. " " " 5 " " " 1 "
" 16th " " to 31st " " " " 5 " " " 1 "
" 1st Nov. " to 15th Nov. " " " " 14 " " " 3 "
" 16th " " to 30th " " " " 11 " " " 6 "

2,604 lakhs. 2,533 lakhs.
2,532 "
Balance against India 72 "

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 5th December 1877.

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 4th December 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid-up	2,00,00,000	0	0
Reserve Fund	18,99,205	0	0
Public Deposits at Head Office ... 56,01,093 7 2; Public Deposits at Branches ... 93,95,388 9 10	1,49,96,482	1	0
Other Deposits at Head Office and Branches	2,65,88,962	14	1
Bank Post Bills, &c.	2,59,014	3	3
Sundries	12,14,831	3	11
RUPEES ...	6,49,58,495	6	3

ASSETS.	Rs.	A	P.
Government Securities	1,05,80,806	9	1
Loans on Government Securities, &c., at Head Office and Branches ...	45,82,897	1	8
Accounts of Credit on Government Securities, &c., at Head Office and Branches	45,75,104	10	2
Bills discounted and purchased at Head Office and Branches	1,68,56,176	15	5
Balances with other Banks ...	10,05,482	8	10
Bullion	2,92,895	13	8
Dead Stock	9,99,438	7	10
Stamps	11,762	1	2
Sundries	2,04,408	7	11
	3,91,08,972	11	9
Cash and Currency Notes at Head Office ... 1,25,93,743 4 0; Cash and Currency Notes at Branches ... 1,32,55,779 6 6	2,58,49,522	10	6
RUPEES ...	6,49,58,495	6	3

BANK OF BENGAL,
Calcutta, 6th Dec 1877.

W. WESTLAND.
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors,
W. D. CRUICKSHANK.
Offg. Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
90	B 55—26672	50	Mr. G. G. Brown, Bangalore.
	„ —29974	50	
	B 58—46797	100	
91	B 54—43802	20	S. Rajagopal Row, Madakasirah.
	„ —43803	20	
93	B 54—32222	20	B. Tirumala Charlu, Bangalore.
94	B 40—78381	5	D. Ramachendra Row, Bellary.
95	B 53—32234	10	Acting Post Master General, Madras.
96	B 55—31608	50	J. H. Garstin, Esq., Additional Secretary to Government, Fort St. George.
	„ —33810	50	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
196	B 40—56412	5	C. Kesviengar, Bangalore.
	„ —84438	5	
	B 52—07167	10	
197	B 55—03643	50	M. Sujjak Hoossain, Conjeveram.
198	B 58—47625	100	Mr. J. B. Chalon, Chittledroog.
	„ —47626	100	
199	B 54—02892	20	A. Appavoo Pillay, Salem.
200	B 53—30609	10	Gundloor Streenevassa Chetty, Oossoor.
	„ —30610	10	
	„ —30611	10	
	B 54—30573	20	
	B 55—26684	50	
	„ —37110	50	
	„ —49241	50	
	B 58—10359	100	
	„ —10360	100	
	„ —43270	100	
	„ —47527	100	
	B 51—09081	500	
201	B 49—90853	10	B. Giryappah, Hassan.
202	B 58—55157	100	Mr. Stephenson, Mysore.

FORT ST. GEORGE.—Acctt. Genl.'s Office,
The 26th November 1877.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
323	L 94—27031	100	Tahil Sing Sheik.
325	O 4—62845	20	The Chief Accountant, E. B. Railway, Sealdah.
	O 3—98684	20	
	L 79—35845	20	
	O 8—23528	10	
	L 96—92590	10	
	L 97—36031	10	
	L 72—77549	10	
	O 8—82499	10	
	O 9—47149	10	
	„ —89152	10	
	„ —55056	10	
	O 10—82668	10	
	L 28—60069	5	
	„ —82856	5	
	„ —19181	5	
	L 27—67221	5	
	„ —75586	5	
327	L 94—53393	100	Babu Kristo Mohun Saw.
	L 81—74336	50	
	L 92—27350	50	
328	L 94—33136	100	Babu Gonesh Chunder Gooyemoduck.
	„ —50492	100	
329	L 94—34596	100	Hajee Khodabirdi Abdul Rohoman.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
211	L 71—13096 L 60—48986	10	Babu Denonath Chakravarti.
212	L 13—60641 „ —60640	20	Babu Kailas Chunder Bose.
	L 22—39744 „ —39742	5	
213	L 45—08696 L 48—30246	20	Mr. J. F. Pearson.
214	L 21—08233 „ —08231	5	Babu Kally Coomar Sandle.
215	L 20—84805 L 23—56992	5	Babu Haris Chunder Gossami.
216	L 91—76612 „ —76613	20	Babu Toolsidas Bysack.
217	L 45—39537 „ —39535	20	Kissen Chand Bhoom Sing.
	L 2—73833 „ —73832	10	
	L 96—97074 „ —73256	10	
218	L 95—58268 „ —58267	10	Babu Baney Madhub Dey.
219	A 90—50096 „ —50095	100	Babu Osheedhari Bose.
	L 10—85166 „ —69427	5	
	L 15—82594 L 17—16804	5	
220	A 50—96475 „ —94035	10	Babu Modun Mohun Ghose.
221	L 1—29103 „ —29108	10	Babu Bejoy Nath Chatterjee.
	L 22—90639 „ —90636	5	
	L 17—20282 „ —20283	5	
222	L 87—20194 L 76—66499	10	Babu Ram Chunder Chakravarti.
223	L 27—32439 „ —32436	5	Babu Modhoo Sooden Dey.
353	L 88—69934	10	Babu Ramguttee Banerjee.
354	L 83—10456	100	Babu Ramkissen Pandah.
	L 84—31094	100	
	L 81—99129	50	
	„ —99131	50	
	„ —99132	50	
355	L 84—46387	100	Babu Russick Lal Paul.
356	O 7—03244	10	Babu Russick Chunder Chatterjee.
	„ —03247	10	

CALCUTTA,—Paper Currency Dept.;
The 7th Dec. 1877.

R. E. HAMILTON,
Offg. Assistant Commissioner of Paper Currency.

Allahabad Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
41	... L 49—78402	... 50	... The Post Master General, N. W. P., Allahabad.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
81	... D 11—02513	... 10	... H. Hogan, Esq., Simla.
82	... D 11—55591	... 10	... Tulsi Ram, Saharunpur.
83	... D 10—96340	... 5	... Mohomed Sujjad Hossein, Lucknow.
84	... D 8—30397	... 500	... The Post Master General, N. W. P., Allahabad.
	„ —30552	... 500	...
85	... D 4—36907	... 50	... Seth Shanker Dass, Montgomery.
86	... L 49—87313	... 50	... Baboo Khetter Coomar Dhole, Allahabad.
87	... D 14—00054	... 20	... Dr. F. Tuthill, Mogul Sarai.
26	... D 11—60122 } wrongly joined	10	... Mrs. W. C. Tronson, Mussoorie.
	„ —65827 }		
27	... D 5—06022 } ditto	... 20	... Dabee Pershad, Calcutta.
	„ —06021 }		

ALLAHABAD,—Paper Currency Office; *The 29th November 1877.*

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Calicut Circle.

NOTE WHOLLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
J 10—10617	... 100	... Commissioner, for Mr. G. G. Brown, Proprietor, Cubbon Hotel, Bangalore.

MUTILATED NOTE.

	Rs.	
J 4—42167	... 50	... P. Annajee Row, Police Inspector, Jamalamadugu Taluq, Cuddapah.

CALICUT,—Paper Currency Office; *The 23rd November 1877.*

J. C. WINSCOM,
Depy. Collector, in charge of Paper Currency.

Kurrachee Circle.

NOTES PARTIALLY LOST OR DESTROYED.

No. of Notes	Value.	Name of Claimant
	Rs.	
G 10—22933	... 100	.. Huryamull, Treasurer, Deputy Commissioner's Office, Umritsur.
G 11—04298	... 500	... Mr. Bijasing Vishindass of Hydrabad, Sind.

KURRACHEE,—Paper Currency Dept.; *The 29th November 1877.*

W. A. INGLE,
Asstt. Depy. Commr. of Paper Currency.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
W81	... M 30—83903	... 10	... Mr. W. Northorpe, Igatpuri.
W82	... M 22—76471	... 20	... Mitha Mull, Deputy Sheriff, Deputy Commissioner's Court, Rawal Pindi.
W83	... M 22—85778	... 20	... Amarnath Banerji, Champatola, Calcutta.

NOTES PARTIALLY LOST OR DESTROYED.

1875.		Rs	
H122	... C 98—27929	... 10	... Mr. H. Kirby, Calcutta.
1877.			
H183	... C 95—40850	... 10	... Bali Baksh, Kaftri, Assistant Commissioner's Court, Garhwal.
H184	... M 27—79668	... 10	... Dr. F. Tuthill, Mogulserai, N. W. Provinces.
H185	... C 99—98581	... 20	... Mahipathi Shamrow, 3rd Class Magistrate, Nelmunglem.
H186	... C 96—79649	... 10	... Sree Kissen Moondra, Sadar Bazar, Kamptee.
H187	... M 5—18950	... 50	... Ballaji Pandoorang, Bailiff, Wudgaum Court, Poona District.
M108	... M 22—34126 }	... 20	... Ragunath Krisha, Kandawadi, Bombay.
	„ —34125 }		
M109	„ —09920 }	... 20	... Nagoo Sayajee, Khetwady, Bombay.
	„ —09921 }		

BOMBAY,—Paper Currency Dept.; *The 4th December 1877.*

W. WELLS,
Assistant Commissioner.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value	Name of Claimant
		Rs.	
76	E 13—24868	100	Kulloo, Cloth Merchant, Jullundur Cantonment.
	E 3—77885	100	
77	E 10—65427	10	The Deputy Post Master, Meean Meer.
78	E 12—52575	20	Messrs. Wheatly, Maddan & Co., Bombay.
	E 10—68651	10	
	„ —91629	10	

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
126	E 15—08242	50	Ramditta Mull, Shahpore.
127	E 12—51649	20	Lieutenant L. Lesmond, Sialkot.
131	E 12—49278	20	Hesamood Deen, Lahore.
133	E 10—35979	10	Mirza Amanat Ali, Umballa.
40	E 10—83384 „ —83387	10	Bhola Ram, Cloth Merchant, Khanpore.

LAHORE,—Paper Currency Office;
The 1st December 1877.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

CALCUTTA COURT OF SMALL CAUSES.

NOTIFICATION.

In supersession of the Notification dated the 13th November last, the following is to be read :—

With reference to Section 86 of the new Code of Civil Procedure, the fees authorized for serving processes by the Calcutta Court of Small Causes are as follows :—

SCHEDULE OF FEES.

	For every Summons or Subpœna.		Warrants.	
Sums under—				
Rupees	Rs.	A.	Rs.	A.
10	0	2	0	2
20	0	4	0	4
50	0	8	0	8
100	1	0	1	0
200	1	4	2	0
300	1	8	3	0
400	1	12	4	0
500	2	0	5	0
600	2	4	6	0
700	2	8	7	0
800	2	12	8	0
900	3	0	9	0
1,000 and above	3	4	10	0

N.B.—The above amounts are payable for each person served, at the Calcutta Court of Small Causes, on application being made in the usual way before 2-30 P. M. daily by the plaintiff or defendant, or by the servant of either, or by an agent of either, who must accompany the Bailiff of this Court for the purpose of pointing out the party on whom the process is to be served.

All processes should show the amount claimed in the suit.

Postage and Registration charges for the return of the papers should be remitted to this Court in postage stamps.

By order of the Court,

C. Y. C. BOLST,
Additional Clerk,
Calcutta Court of Small Causes.

CALCUTTA,
COURT OF SMALL CAUSES;
The 7th December 1877.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees		Balance of Bullion		
		On General Treasury.	On the Currency Department	Under Assay.	Assayed.	Held on account of the Currency Department.
1877	Rs			Rs.	Rs	Rs.
Nov. 26	1,085	.	6,27,644	22,93,154	1,12,26,527	51,62,221
„ 27	41,95,775	3,25,048	6,15,684	59,39,280	1,13,32,608	52,61,618
„ 28	...	4,18,458	6,12,343	45,17,568	1,12,66,103	55,35,385
„ 29	..	5,13,371	6,14,573	39,06,041	1,13,24,264	57,12,932
„ 30	4,88,665	4,39,035	5,30,724	38,91,680	1,09,18,492	62,15,958
Dec. 1	2,37,835	1,75,972	...	41,29,515	1,05,18,354	62,15,958

CALCUTTA MINT,
The 3rd Dec. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 6th December 1877 ... Rs. 1,06,97,111-15-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
7th Dec. 1877.

POST OFFICE.

NOTIFICATIONS.

Simla, the 12th October 1877.

Special attention is invited to the recent reduction of the rates of postage chargeable on inland parcels and packets.

The present rates are :—

	Parcels (Closed Covers).	Packets (Open Covers).
	Annas.	Annas.
Not exceeding 10 tolas ...	...	1
Not exceeding 40 tolas ...	8	2
For every additional 40 tolas or fraction thereof	4	2

Attention is also invited to the facility now offered to the sender of a registered letter to have an acknowledgment signed by the addressee sent to him, if he prepays at the time of posting an extra postage fee of 1 anna.

A like facility for obtaining acknowledgments for parcels has now been introduced, but it only applies to parcels for which receipts are given under paragraph 14, page 4 of the Postal Guide of 1st September 1877.

Calcutta, the 7th December 1877.

No. 6469.—Mr. E. C. George, Post Master, Calcutta, resumed charge of his office, from Mr. W. Alpin, on the forenoon of the 1st December 1877.

E. R. DOUGLAS,

Offg. Dy. Dir. Genl. of the Post Office of India.

Calcutta, the 1st October 1877.

The following are the latest hours for posting letters in the General Post Office:—

Mails.	Final clearance of letter box.	Latest hour for receipt of registered letters and parcels.	Hours up to which late letters are taken with an additional fee of an anna paid in stamps
All stations on Loop Line, between Howrah and Ramporehaut, and on Chord, between Calcutta and Assensole	5-30 A.M.	5 P.M.	.
DUM-DUM.			
1st Despatch	7-45 A.M.	7-15 A.M.	...
2nd ditto	6 P.M.	5 P.M.	7 P.M.
BARRASET.			
1st Despatch	1-30 P.M.	1 P.M.	...
2nd ditto	6 P.M.	5 P.M.	6-30 P.M.
HOWRAH.			
1st Despatch	6 A.M.	5 P.M.	...
2nd ditto	8 A.M.	7-30 A.M.	...
3rd ditto	2-30 P.M.	2 P.M.	...
All stations on East Indian Railway Loop Line in the Purneah, Julpigoree, Darjeeling, Berhampore, Beauleah, Maldah, Dinagepore districts and Assam	3-45 P.M.	3-15 P.M.	4-30 P.M.
All stations in the Dacca, Chittagong, Tipperah, Noakhali, Cachar, Sylhet, Kishnagur, Pubna, Furreedpore, Burrisal, Mymensing, and Bogra districts also Barrackpore	6 P.M.	5 P.M.	7 P.M.
All stations on the Eastern Bengal Railway and Dacca itself, also Barrackpore	6-30 A.M.	5 P.M.	...
All stations on the East Indian Railway Chord Line in the North-Western Provinces, Punjab, Scind, the Central Provinces, as well as in the Bombay and Madras Presidencies	6 P.M.	5 P.M.	7 P.M.
Ooloobariah, Midnapore, Cuttack, Balasore, Pooree, and places in the Madras Presidency as far as Vizagapatam	6 P.M.	5 P.M.	6-30 P.M.
GENERAL NOTICE.			
Registered letters and parcels are received during the week from	7 to 8 A.M.	12 to 5 P.M.	...
And on Sundays from	7 to 8 A.M.	4 to 5 P.M.	...

The Letter Box at the gate of the East Indian Railway Station at Howrah is cleared at intervals during the day to suit the mails that are despatched by train. For the Chord Line Mail this box is cleared at 8 P.M. Calcutta time (7-30 P.M. Railway time)

Covers (other than Overland) posted after this hour and before 8-50 P.M. Calcutta time (8-20 P.M. Railway time) must, in addition to the postage, bear a late letter fee of 2 annas each, otherwise they will be detained.

All covers posted after 8-50 P.M. Calcutta time will be detained.

W. ALPIN,

Offg. Post Master.

The 7th December 1877.

Mails for Ceylon, Straits, Hong-Kong and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 8th December 1877, at 6 P.M.

Mails for Rangoon, Moulmein and Straits, for transmission per Steamer *Mecca*, will be closed at the General Post Office on Sunday, the 9th December 1877, at 6 P.M.

Mails for Chittagong, Akyab and Kyouk-Phyoo, for transmission per Steamer *Madras*, will be closed at the General Post Office on Sunday, the 9th December 1877, at 6 P.M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 10th December 1877, at 6 P.M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Goa*, will be closed at the General Post Office on Wednesday, the 12th December 1877, at 6 P.M.

Mails for Madras and Ceylon, for transmission per P. & O. Steamer *Pekin*, will be closed at the General Post Office on Wednesday, the 12th December 1877, at 6 P.M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 14th December 1877, by which mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands, and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 13th December 1877.

N. B.—The Letter Box will close at 6 P.M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P.M., or bearing an extra postage stamp of four (4) annas on each cover up to 7 P.M.

Mails for the Straits and Hong-Kong, for transmission per Steamers *Venice* and *Hindostan*, will be closed at the General Post Office on Saturday, the 15th December 1877, at 6 P.M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 7th December 1877.

Allen, Miss Josephine E., care of Mrs. Dall.
Anderson, Mrs. Charles.
Andrew, Arthur.
Baggott, Miss.
Balser, J. A.
Baillie, Mrs.
Ban, Mr.
Bell, W. E.
Bennet, W. F. J.
Boileau, Mrs. E. M.
Biccari, Odoordo, Signor.
Baxter, Wm.
Betts, P.
Braham & Co.
Bridgenell, J. M.
Brojundro Nath Mullick.
British Consul.
Blake, Miss K.
Burley, A. T.
Campbell, R. L.
Campbell, Mrs. J. H.
Carter, Miss.
Castle, J.
Calvert, J.
Cole, W. E.
Collings, Capt.
Croysdale, Thos.
Deer Brothers, Messrs.
Earle, G. C.
Farrington, Mrs.
Flynn, Mrs. S.
Gabbett, Joseph.
Gangoolly, Khetternauth.
Geary, T.
Gilbert, Mrs.
Grant, Alex.
Grant, S. W.
Gregson & Co., Messrs.
Guiseppe, Casarato.
Holland, Joseph.
Hastings, C.
Hawes, C.
Henderson, J. O.
Hewitt, St. John.
Hoff, Mrs. F.
Howard, W. J.
Hurford, Miss.
Invernizi, Enrico.
Jansen, W.
James, Col.
Johannes, Joseph.
Kellie, A.
Labo, E. M.
Latapie, E. D.
Laybourne & Co.
Leckie, Thos.
Lloyd & Co., Messrs.
Likni, S. W.
Macdonald, J.
Maseyk, James.
Mathews, A.
Munro, Mr.
Martinelly, Alfred.
McDonald, Mrs
McDonald, Miss Charlotte.
Millar, Capt. J. S. B.
Miller, Mrs.
Mutu Lall, Baboo.
Nugent, Robert.
O'Connors, Mrs. W. F.
Olsen, August.
Pal, Ram Gopal.
Paterson, Capt. H.
Patterson, Mrs.
Peters, M., Private.

Pead, W. B.
Peed, Mr.
Power, Miss.
Payn, Thomas.
Preonath Sen & Co.
Read, Capt. Martin.
Reed, Mr.
Sage, E M.
Saunders, G. W.
Savi, Mrs.
Soumeer, Shaike.
Somerville, C. F. R.
Scott, Mr.
Shead, G. S.
Smith, J. A.
Smith, G. B.
Spence, Miss Maggie.
Supdt., Provincial Fund Stores.
Stewart, C. E.
Stewart, J.
Tailor, Madame Schagars.
Tompson, F. F.
Thompson, Mrs.
Thomas, Miss.
Waller, W. B.
Watson, Mrs. Hamden.
Weekherlin, Baron W.
White, J.
Wilcox, C. E.
Wrizzo, Miss Helena.

Letters marked "Care of Post Office to be kept till called for."

Adie, A. E.
Beck, Robt. A.
Bell, Chas. H.
Bennett, T. O.
Beedell, Capt. W.
Bertouse, Ernest.
Boe, Ashjohn.
Boulter, R. F.
Byron, E.
Brown, R. W.
Cameron, Miss.
Chennell, Thomas.
Collinson, Francis B.
Corbett, C. J.
Cumberland, A. H.
Collins, Miss.
Collinsan, J C.
Craige, Peter.
Croghan, W. J.
Duncrift, John.
E. F. W.
Fancun, Mrs. F.
Faulkes, E.
Fawcus, William.
Felsted, Thos.
Forman, Miss.
Fitzsimons, G.
Greer, R. T.
Guthrie, A.
Harrison, C. W.
Howey, Capt. J. E. W.
Hulbert, Norman.
Jeffreys, R.
Jomieson, F. W.
Johnson, R. H.
Johnson, Mrs. R.
Johnston, Mrs.
Kermade, R. C.
Killcoyne, Thos.
LeRoy, Z. M.
Leonard, Thomas.
Leon, Mrs. F.
Low, Surgn.-Major L. E.
Lock, Pat.
Lonsdale, John.
Lyons, H. G.
MacGibbon, John.
McCunn, Thomas.
McCunn, W.
MacWilliams, Miss.
Manvers, Capt. W. B. (R.N.)
Marshall, Geo.
Matson, E.
Mirza Abdool Hosein.
Morrison, Jas. S.
Montgomery, C. W.
Nugent, Mrs. P. C. P.
Nundo Lall Mullick.
Orchard, Fred.
O'Larey, Mrs. A.
Ozillia, Capt. P.
Paine, Frank T.
Piket Blime, Madame
Pawsey, R. H.
Pearce, Capt. C.
Platt, J. H.
Poper, A. R.
Powell, H. J.
Read, R. (Junior).
Read, Frederick.
Rowcliff, R. H.
Ryall, H.
Simpson, James M.
Sirk, S. S.
Smith, Mrs. Blanche.
Stewart, Frank.
Story, Augustus.
Taylor, Mrs. A.
Taylor, Revd. J. H.
Tuckett, S. L.
Vaughan, T. E.
Williams, Capt. T.
Wilkes, S.
Wise, Master T.
Woods, Capt. James W.

Registered Letters.

Founda, Lucien.
Walker, Joseph.

Newspapers.

Dixon, J. W.
Johnson, Robert.
McCunn, Wm.
Navin & Co.
Schene, J. Fred.

E. C. GEORGE,
Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 „	@	„	2	12	0	„
23 „	@	„	2	14	0	„
24 „	@	„	3	0	0	„

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 „	@	„	2	4	0	„
under 7 „	@	„	2	0	0	„

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

At the request of the Government of Ceylon, the following notice is published for general information:—

SALE OF EBONY.

Notice is hereby given that two small cargoes of Ebony, each of about 80 tons, will be sold by auction on account of Government at the wharf, Colombo, on the 17th December next, in lots to suit purchasers. The sale to commence at noon.

The logs may be inspected at the wharf, and particulars of their dimensions, &c., may be obtained from the Master Attendant.

The first cargo contains 346 logs of various sizes. The number of logs in the second cargo will be published hereafter.

J. E. O'CONOR,
Asstt. Secy. to the Govt. of India, Dept. of Reve., Agri. & Commerce.

THE INDIAN LAW REPORTS.

PUBLISHED UNDER AUTHORITY.

The first part of the "Indian Law Reports," published under the authority of the Governor General in Council, will appear as soon after the 1st January 1876 as can be arranged for. The Reports will appear in monthly parts, published as soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad, and will comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court will be reported in the Series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court will be reported in the Calcutta Series. The Parts of each Series can be had separately, or all four Parts can be had stitched into one wrapper at the option of subscribers and purchasers. It will be observed from the following statement of the terms of subscription and

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„ 5, for 1870-71	... „ *5,*	„	„ *6-2.*
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„ 9, for 1874-75 with a separate review of the Accounts of the Trade and Navigation of India for 1874-75, as compared with previous years, by J. E. O'Conor, Assistant Secretary	... „ *5,*	„	„ *6-8.*
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 8, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

Two 4 per cent. Government Promissory Notes, No. 015719 of 1835-36 and No. 095796 of 1865. for Rs. 1,000 each, standing in the name of Heera Lall, the Proprietor. Payment of the above Notes and of interest thereupon has been stopped in the Public Debt Office, Bank of Bengal, and application is made to Public Debt Office for the issue of Duplicates in favor of the Proprietor.

LUCKNOW, *The 15th Nov. 1877.* } HEERA LALL.

Lost

A Government Promissory Note No. 087736 071970, dated 1st May 1865, for Rs. 5,000, at 4 per cent., standing in my name and never endorsed to anybody and enfaced in Burdwan. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate in my favor.

JADUB CHUNDER PAUL.

Shagunge, Zillah Hooghly.

Lost

A Government Promissory Note No. 085045, dated 1st May 1865, for Rs. 5,000, at 4 per cent., standing in my name and never endorsed to anybody and enfaced in Burdwan. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate in my favor.

SHREERAM PAUL.

Shagunge, Zillah Hooghly.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 50.] CALCUTTA, SATURDAY, DECEMBER 15, 1877. [Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General.—(*Nothing for publication.*)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.—(*Nothing for publication.*)

SUPPLEMENT No. 50.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 13th December 1877.

No. 52.—The Governor General in Council has been pleased to appoint Mr. J. Molesworth Macpherson, of the Inner Temple, Barrister-at-law, to be Deputy Secretary to the Government of India in the Legislative Department.

Mr. Macpherson assumed charge of his office this day, in the forenoon.

No. 53.—Whereas by Resolutions passed by the Secretary of State for India in Council on the 19th day of September 1872 and 4th June 1874, respectively, the provisions of the thirty-third of Victoria, Chapter 3, Section 1, were declared applicable to the territories now under the administration of the Chief Commissioner of Assam;

And whereas the Chief Commissioner of Assam has proposed to the Governor General in Council a draft of the following Regulation, together with the reasons for proposing the same;

And whereas the Governor General in Council has taken such draft and reasons into consideration and has approved of such draft, and the same has received the Governor General's assent;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION No. IV OF 1877.

A Regulation for extending to the Chief Commissionership of Assam Chapter 13 of Bengal Act VII of 1873.

Preamble.

WHEREAS it is expedient to authorize the Chief Commissioner of Assam to apply specially the provisions of Chapter 13 of Bengal Act No. VII of 1873 to any particular class of labourers in the territories administered by the Chief Commissioner of Assam, among whom an excessive mortality may have occurred; It is hereby enacted as follows:—

Short title.

1. This Regulation may be called "The Assam Emigration Regulation, 1877:"

Local extent.

It extends to the whole of the territories under the administration of the Chief Commissioner of Assam;

Commencement.

And it shall come into force on the date on which it is published in the *Assam Gazette*.

2. The said Chief Commissioner may, by notification in the *Assam Gazette*, extend the provisions of Chapter 13 of the said Act, modified as hereinafter mentioned, to labourers of any particular class, or to labourers imported from any particular place or district.

Chapter 13 of Bengal Act VII of 1873 may be extended to certain classes of labourers.

For the words "Lieutenant-Governor," wherever they occur in section 119 of the said Act, the words "Chief Commissioner of Assam" shall be substituted.

The 14th December 1877.

No. 54.—His Excellency the Viceroy and Governor General, under the authority vested in him by 24 & 25 Vic., Cap. 67, Section 10, has been pleased to nominate the Hon'ble G. C. Paul, Barrister-at-law, Officiating Advocate General, to be an Additional Member of the Council of the Governor General of India for the purpose of making Laws and Regulations.

No. 55—His Excellency the Viceroy and Governor General, under the authority vested in him by 24 & 25 Vic., Cap. 67, Section 10, has been pleased to nominate E. C. Morgan, Esq., Calcutta, to be an Additional Member of the Council of the Governor General of India for the purpose of making Laws and Regulations.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 10th December 1877.

No. 983.—Mr. T. E. Vaughan, of Her Majesty's Bengal Civil Service, reported to the Government of Bengal his arrival at Calcutta on the 8th ultimo.

The 11th December 1877.

No. 985.—The following appointments are made in the Central Provinces Commission :—

Lieutenant-Colonel C. B. Lucie Smith, Deputy Commissioner of the 1st Class, to be Commissioner of the Chhattisgarh Division, *vice* Lieutenant-Colonel A. B. Cumberlege, retired :

Lieutenant-Colonel H. F. Newmarch, Deputy Commissioner of the 2nd Class, to be Deputy Commissioner of the 1st Class, *vice* Lieutenant-Colonel Lucie Smith :

Major C. H. Grace, Deputy Commissioner of the 3rd Class, to be Deputy Commissioner of the 2nd Class, *vice* Lieutenant-Colonel Newmarch :

Major H. M. Repton to be Deputy Commissioner of the 3rd Class, *vice* Major Grace.

The 14th December 1877.

No. 994.—APPOINTMENTS.—Major A. Bloomfield, Inspector General of Registration, Superintendent of Stamps and Commissioner of Excise in the Central Provinces, to be Deputy Commissioner of the 3rd Class, *vice* Mr. H. Read, retired :

Mr. L. Neill, C S., Under Secretary to the Government of India in the Home Department, to be Inspector General of Registration, Superintendent of Stamps and Commissioner of Excise, *vice* Major Bloomfield.

No. 996.—APPOINTMENT.—Mr. F. C. Daukes, C.S., Senior Attaché and Officiating Assistant Secretary to the Government of India in the Foreign Department, to be Under Secretary to the Government of India in the Home Department, *vice* Mr. L. Neill, C.S.

Mr. Daukes received charge of the office from Mr. Neill on the forenoon of the 10th instant.

MEDICAL.

The 13th December 1877.

No. 652.—The services of 3rd Grade Assistant Surgeon Khurgessur Bose are placed at the disposal of the Government of Bengal, with retrospective effect from the date on which he was relieved of the charge of the General and Seamen's Hospital at Akyab in British Burma.

The 14th December 1877.

No. 656.—With reference to Rule 2, Section 52 of the Civil Pension Code, and Home Department Notification No. 1513, dated the 29th May 1874, the following Commissioned Medical Officers are, in addition to those whose names have been previously notified, appointed to conduct the medical examination of candidates for employment in the public service in Calcutta :—

Surgeon-Major C. Palmer, M.D.
" " J. Elliot, M.D.
" " E. J. Gayer.
" " J. Jones, M.D.
Surgeon J. F. P. McConnell, M.B.
" E. Lawrie, M.B.

ECCLESIASTICAL.

The 10th December 1877.

No. 418.—APPOINTMENT.—The Reverend A. Robinson to be Chaplain of Thayetmyo in British Burma.

The 12th December 1877.

No. 421.—THE following Rules for the care and use of Government Cemeteries other than those in the Presidency Town of the Diocese of Calcutta, for the levy and expenditure of fees on graves and monuments in Cemeteries and Churches throughout India, and for the levy of other ecclesiastical fees, are published for general information and guidance :—

I.

Rules for the care and use of Government Cemeteries throughout India except those in the Presidency Town of the Diocese of Calcutta.

CHARGE OF THE CEMETERY.

RULE I.—(1).—The Resident Chaplain of a station has charge of the general cemetery and frames an estimate of the expenditure connected therewith in accordance with the directions contained in para. 1, Home Department* Resolution No. 6—370-382, dated 9th November 1876.

* Appendix A.

(2.)—The term "Resident Chaplain" includes a Clergyman of the Additional Clergy Society so far as concerns the stations to which he stands appointed or other Clergyman of Church of England placed in charge by the Bishop.

(3.)—During the temporary absence of the Chaplain, and at stations where there is no Resident Chaplain, the charge of the cemetery belongs to the Chief Magistrate on the spot, or the senior Military Officer if the cemetery is attached to a military cantonment.

(4.)—At out-stations where there is a Church Committee the charge of the cemetery will belong to the senior member of Committee, and where there is no such Committee, to any subordinate officer nominated by the Magistrate or Deputy Commissioner of the district.

RULE II.—Each cemetery is allowed a mali-chowkidar or chowkidars in accordance with the scale prescribed in para. 2, Home Department Resolution* No. 6—370-382, dated 9th November 1876. These chowkidars are paid by Government through the Resident Chaplain by whom they are appointed and dismissed. In stations where there is no Resident Chaplain, the chowkidars are paid, appointed and dismissed by the other officers named in Rule I.

* Appendix A.

RULE III.—Every reasonable effort should be made by the Resident Chaplain or other officer in charge under Rule I, not only to keep the cemetery in decent order, but to preserve its character as the resting-place of the remains of departed friends by providing for the necessary repairs, and by planting the ground with suitable trees.

NOTE.—To meet the expenditure under this Rule, see Rule I, and para. 1 of Home Department Resolution† No. 6—370-382, dated 9th November 1876.

† Appendix A.

RULE IV.—The chowkidar will keep the key of the cemetery under the direction of the officer in charge.

RULE V.—The officer who has charge of the cemetery under the operation of Rule I will perform all the duties assigned to the Chaplain by Rules VII, VIII, IX, X and XI, with the exception of the approval of the inscriptions in that part of the cemetery reserved for the Church of England. These are to be forwarded to the visiting Chaplain, or, if there be none, to the Archdeacon, and not out till his sanction be obtained. Should however, an inscription be disapproved, it may be referred to the Government for decision.

INTERMENTS BY WHOM TO BE CONDUCTED.

RULE VI.—(1.)—The Chaplain buries Christians of all denominations whose friends desire his services as laid down in the orders of the Government of India in the Home Department§ No. 159, dated the 6th June 1877, using always the service of the Church of England, and the consecrated portion of the cemetery.

§ Appendix B.

(2.)—A portion of every cemetery will be set apart by the orders of Government for the use of Roman Catholic congregations, and another portion will be appropriated for the joint use of other Christians whose friends desire that they should be interred otherwise than according to the ritual of either the Church of England or of the Church of Rome, or who cannot legally be so interred.

(3.)—These unconsecrated portions thus set apart are not to be fenced or walled off from the rest of the cemetery, but simply divided off by a pathway, and they must be added to the existing cemetery or reserved from it. If the existing cemetery be large enough for the wants of the whole Christian community, such portions will be reserved, without reference to the fact that the whole enclosure has or has not been consecrated according to the rites of the Church of England. If the cemetery be only large enough for the wants of Christians desiring to be buried with the service of the Church of England, such portions will be added. The whole cemetery thus divided is to be surrounded by a wall, to have but one gate of entrance, and to be under the care of the officer specified in Rule I.

RULE VII,—(1.)—Ministers of all denominations have a right to conduct the service of burial over the body of any deceased member of their respective congregations who may be buried in any fitting portion of the ground set apart for the denomination to which the deceased belonged. At least six hours' previous notice of the burial should be given to the Chaplain in charge of the burial-ground or, in the absence of the Chaplain, to the officer who may be in actual charge. The period herein prescribed may, for special reasons, be shortened with the permission of the Chaplain or officer in charge of the cemetery. Such Chaplain or officer will, if he thinks the circumstances of the case demand it, bring the facts to the notice of the local Magisterial authorities in time to admit of an order stopping the burial being passed if necessary.

(2). A certificate of burial drawn up according to the required form must be sent to the Chaplain or to the Registrar of Births, Marriages and Deaths, to be entered in the register kept up by him.

RULE VIII.—No burial can take place in that part of a Government cemetery which has been set apart for the use of members of the Church of England, unless the service prescribed by that Church is read by the Chaplain if there be one, or, in his absence, by the layman who officiates at the funeral. But a person may be interred in the other portions of a Government cemetery with or without the use of any services of religion.

ARRANGEMENTS FOR BURYING.

RULE IX.—The arrangements for making the necessary preparations for digging graves, preparing coffins, and the like, should rest in military stations upon the senior military officer, and in civil stations upon the chief local Magistrate. These officers are authorized to direct any local Public Works officer to supply all that is necessary. The local Public Works officer would usually be the Executive Engineer of Military Works in military stations, and the Civil Executive Engineer in other stations. The expenditure incurred by the Executive Engineer will be held in his miscellaneous advance account until repaid by the officer authorizing the expenditure. But in cases of necessity or emergency, either officer may be called upon to do what is required.

RULE X.—The officer in charge of the cemetery shall keep a plan of the entire cemetery to be provided by the Public Works Department, with references written upon it, in a book, in which the names of parties interred are recorded; this plan and book being kept with the church registers.

ERECTION AND REPAIR OF MONUMENTS.

RULE XI.—Monuments may be erected by any interested person. The inscription before being cut, and the design, must be first approved of as laid down in Rule V, and the dimensions of the monument must accord with the orders in para. 3, Home Department Resolution* No. 6—370-82, dated 9th November 1876.

* Appendix A.

RULE XII.—(1.) The Chaplain should communicate with the friends of the deceased when a monument needs repairing, or, when such communication is not possible, advertize three times in the *Gazette of India* and the Gazette of the Province; and if it falls into a ruinous condition, and no party will undertake to restore it, the ruined monument must be made level with the ground during the next repairs, and any slab it contained must be placed over the grave in simple masonry, or be inserted in the wall.

(2). All work connected with monuments must, as far as possible, be carried on outside the cemetery, and any undertaker not removing the débris of his work immediately upon its completion is liable to a fine of Rs. 5.

Note.—This rule does not apply to monuments of historical or archæological interest. Lists of such tombs should be obtained by Local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

INSPECTION.

RULE XIII.—The cemetery should be inspected once in a half-year by the Chaplain in company with the Executive Engineer, the plan and book kept under Rule X being also examined, and a report made to the Archdeacon, and recorded in the Ecclesiastical record-book of the station, and also in the Engineer's Office.

RULE XIV.—(1.) Commissioners of Divisions should inspect cemeteries, whether closed or in use, within their respective jurisdictions, in the course of their annual tours, and should bring to the notice of the local Government any instances of cemeteries which are negligently kept, or which the officers in charge may have allowed to fall into a state of bad repair or disorder. All cemeteries are equally subject to the visitation and supervision of the Bishop and Archdeacon.

(2.) Sanitary officers in cantonments are invited to inspect cemeteries within their respective cantonments, and to report to local Governments any matter calling for notice.

MISCELLANEOUS.

RULE XV.—It is desirable that officers commanding regiments or detachments should be instructed to cause a report to be made to the nearest civil officer of graves dug for soldiers on march, that measures may be taken for their effectual protection and preservation. These graves and all scattered Christian graves throughout the district are under the care of the local civil authorities.

RULE XVI.—The above rule do not apply to Presidency cemeteries which have rules of their own.

II.

Rules regarding the levy and expenditure of fees on masonry graves and monuments in Cemeteries and Churches throughout India.

WHAT FEES ARE PAYABLE, AND BY WHOM.

RULE I.—A fee of 8 annas for every square foot of ground occupied shall be charged for the construction of any masonry grave in a burial-ground.

NOTES.—(1.) This fee is independent of the actual charge for making a grave.

(2.) The fee leviable on a masonry grave regularly built up to the level of the ground is also leviable on a masonry grave which is not built up to the level of the ground, but which is only over and round the coffin.

(3.) The "ground occupied" is to be regulated according to the rule laid down in paragraph 3 of Home Department Resolution† No. 6—370-382, dated 9th November last.

† Appendix A

(4.) The same fees which are levied on pucka graves should also be levied on cutcha graves which have pucka foundations.

RULE II.—A further fee of one rupee per square foot shall be levied on the erection of a monument in a burial-ground; provided, however, that for a simple headstone or flat slab not more than 3 feet 6 inches in height or length, and 2 feet in width, a uniform fee of Rs. 5 only shall be charged A fee of Rs. 75 shall be levied on a faculty for the erection of a monument in a church.

NOTES.—(1.) A tablet on the wall of a cemetery is to be regarded as a monument.

(2.) "Simple headstone." A cross no higher than a usual headstone and no longer than a usual flat stone, is included in this description.

(3.) When a monument erected over a masonry grave, the total of the two fees will be equivalent to one and a half rupee for each square foot of ground occupied.

(4.) The fee of Rs. 75 levied on a faculty, drawn in the case of non-Government churches by the present incumbents of the office of Register of the Diocese in Calcutta and Bombay, shall cease on a vacancy occurring in the appointment. The money is to be spent in charity as in the case of Government churches.

RULE III.—When a cenotaph is erected in a cemetery, a fee of Rs. 50 should be levied in addition to the fee charged for the ground occupied, and the space should be strictly limited to six feet square.

RULE IV.—Fees for masonry graves and monuments should be levied over the whole cemetery, including those portions which are used by Roman Catholics and Non-conformists.

NOTES.—(1.) The same rules in regard to fees apply to all graves, whether of Roman Catholics, of Non-conformists or members of the Established Church.

(2.) Where a parcel of ground used for burial by a Christian community of any particular denomination other than the Established Church of England forms no part of the general cemetery but is separate from it, or where, although not so separate, it is clearly distinguishable and was not originally acquired, and has not been kept up at the expense of the State, then, if the community by which the ground is used so desire, the Government will give up all claim to fees, on

the distinct understanding that it is divested of all responsibility for the maintenance of the cemetery in proper order. On the other hand, where such parcels of ground form part of a cemetery of the Established Church or the general Christian community, provided and maintained by the Government, no distinction can be made as to keeping up any one part of the cemetery, nor should any exemption from fees be permitted.

EXEMPTION FROM FEES IN GOVERNMENT CEMETERIES.

RULE V.—British soldiers and non-commissioned officers are exempted, with retrospective effect, from the payment of any fee for the construction of masonry graves, or for the erection of monuments in burial-grounds to the memory of their comrades, wives or children. No monument, however, either regimental or private, shall exceed the dimensions prescribed in paragraph 3, Home Department Resolution* No. 6—370-82, dated 9th November 1876.

* Appendix A.

NOTES.—(1.) This rule is applicable to the British soldiers and non-commissioned officers whether in military or civil employ.

(2.) Monuments erected under this rule subscribed for partly by non-commissioned officers and men, and partly by officers, are likewise exempted from the prescribed fee.

(3.) Warrant officers are not exempted from payment of ecclesiastical fees.

RULE VI.—The Chunar pensioners being more or less under military control come under the category of soldiers, and are therefore entitled to the same exemptions as soldiers. But this ruling does not apply to other pensioners who are not similarly under military control.

RULE VII.—The Chaplain may at his discretion reduce, or altogether remit in cases of extreme poverty, the fee leviable on the construction of masonry graves, but not for the erection of monuments.

NOTE.—The Bishop on special occasions may sanction a reduction or remission of fees for the erection of monuments.

FEES BY WHOM TO BE COLLECTED.

RULE VIII.—In those stations in which a mason has been appointed, who alone is allowed to work within the cemetery, he is required, in exchange for the monopoly, to collect the fees on monuments and masonry graves, and pay them to the Chaplain: and any person ordering the construction of a masonry grave or monument by a mason or undertaker other than the person appointed by the Chaplain must pay the fees in advance.

NOTE.—Fees on masonry graves and monuments constructed by the appointed mason or undertaker need not be paid in advance, but in case of failure of payment, their recovery must be entrusted by the Chaplain to the Magistrate or Deputy Commissioner as the case may be.

FEES TO WHOM TO BE PAID.

RULE IX.—The fees prescribed in Rules 1, 2 and 3 should be paid to the Chaplain or, in the absence of the Chaplain, to the officer in charge of the burial-ground and remitted at once to the Civil treasury, except fees for monuments in churches which should be paid over by the Chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued.

CEMETERY RECEIPTS AND CHARGES.

RULE X.—All cemetery receipts and charges to be regulated as laid down in para. 4 of Home Department Resolution† No. 6—370-382, dated the 9th November 1876.

† Appendix A.

MISCELLANEOUS.

RULE XI.—(1.) A person may not purchase a portion of a Government cemetery as a burial-place for himself and his family, so as to have a right to fence it with a rail or fence, and thus make it the private property of himself and family. But when such rights already exist, they are not without reason to be interfered with, and special cases as they arise may require exceptional treatment. And in such cases the Archdeacon may exercise his discretion with the sanction of the local Government.

(2.)—All private rights must, however, cease if for sanitary or other public reasons the cemetery is closed against burials, or even that portion of it in which the private ground is situated, but in special cases the Archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3.)—No kutcha grave can be opened in any cemetery for the purpose of converting it into a masonry grave without application to the Archdeacon which must be accompanied by a certificate from the Principal Medical Officer that this may be done without risk to public health.

RULE XII.—(1.) When a piece of ground is granted by Government as a cemetery to a Railway Company for the interment of its own servants, which afterwards keeps it in repair and provides the necessary establishment, so that beyond the original grant of ground Government is at no expense, the collection and application of fees accruing is left to the decision of the Railway Company which maintains the cemetery in good order and repair.

(2).—The Commissioner or District or Judicial Officer, and in military stations the officer commanding should inspect such cemeteries and report to Government if they find them negligently kept.

III.

Other Ecclesiastical Fees.

RULE I.—No fees are charged for the performance of the rite of baptism or burial, or for the registration of the performance of these offices.

RULE II.—In addition to the fee for the Surrogate's license, a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of officers and others in the Military or Naval Service of Her Majesty.

RULE III.—The fee for a Surrogate's license shall be Rs. 50 both at the Presidency towns and in the interior. No fee shall be charged on marriages by banns.

RULE IV.—When registers are searched and a copy of any entry given, a fee of rupee one shall be charged for the first year,‡ and four annas for every additional year over which the search may extend; as well as a fee of rupee one for the certificate. Soldiers, sailors and non-commissioned and petty officers are exempted from payment.

‡ The first year shall be taken to mean any one year indicated by the applicant.

NOTE.—The amount of fees payable for marriages performed, and for searching registers kept in accordance with the provisions of Act XV of 1872 (The Indian Christian Marriage Act) is fixed by each Local Government.

APPENDIX A.

Extract from the Proceedings of the Government of India in the Home Department (Ecclesiastical),—Nos. 6—370-382, dated Simla, the 9th November 1876.

READ Home Department Resolution Nos. 314 to 318, dated 6th October 1875, appointing a Committee to report upon the following matters connected with ecclesiastical administration :—

(1) The framing of joint-estimates for expenditure on cemeteries or churches by the Executive Engineer and the Clergyman in charge.
(2) A revision of establishments for cemeteries according to their area.
(3) The size of monuments and amount of ground that may be enclosed.
(4) Provision for planting cemeteries and preserving them in decent order.
(5) Mode of supply of certain articles of church furniture.
(6) The substitution of three for two classes of churches with respect to the expenditure allowed for them by Government.

Read the Report of the Committee, dated 29th October 1875.

RESOLUTION.

The Report of the Committee has been considered by the Governor General in Council, who desires to express to the Committee his satisfaction at the result of their labours.

The following rules have been approved relative to the subjects referred to the Committee for report :—

Public Works Department No. 486 A—G, dated 13th July 1874.

1. Churches and cemeteries have already been divided into two classes: (1) those in stations where there are military cantonments and the military works in which are under the charge of the Inspector General of Military Works, and (2) those in other military cantonments and civil stations.

In both classes of stations joint-estimates* of expenditure should be framed annually by the undermentioned officers :—

(a) In the case of all expenditure connected with establishments, *e. g.*, pay of servants, alterations in their pay or number, &c., also all expenditure by Government connected with the provision of articles of church furniture supplied by the Civil Department. } By the Chief Magistrate of the District and by the Chaplain.

(b) In the case of all expenditure connected with repairs and additions to church fabric, to church compound or cemetery walls, to cemetery gates, walks, wells, chaukidars or other church servants' houses, provision of necessary appliances for graves or for the repair of tombs or for the planting of trees and shrubs in cemeteries and keeping the same in decent order; also all expenditure by Government connected with the provision of articles of church furniture supplied by the Public Works Department. } By the Executive Engineer and by the Chaplain.

The estimates of expenditure to be prepared by the Executive Engineer and the Chaplain should show distinctly the probable charge under each of the following heads :—

I.—New works connected with additions to existing churches and improvements to church compounds.
II.—New supplies of furniture for churches and sanctioned articles of church use.
III.—New works connected with additions to existing burial-grounds.
IV.—Repairs to churches and church furniture and maintenance of church compounds.
V.—Repairs to burial-grounds to be executed by Public Works Officers.
VI.—Repairs to burial-grounds, including planting and cleaning, to be entrusted to the Chaplain or Chief Civil or Military Officer of the Station or Cantonment under para. 4.

It would be convenient if distinct estimates were prepared for each of these classes of expenditure.

The provision of funds to meet the charges above enumerated will be made in the budget-estimate for the Public Works Department. The estimates for the same will be subject to the scrutiny of and be passed by the Superintending or Chief Engineer, or Local Government or Administration, according to the rules in force in the Public Works Department.

In stations in which the churches and burial-grounds are under the Local Governments and Administrations in which the Provincial Service arrangements are in force, the charges debitable to the Public Works Department will be provided for in the Provincial Public Works budget-estimate. In other Provinces and in the Military Works Branch the charge will be provided for in the Imperial Public Works budget-estimate under Civil Buildings.

2. The following scale of establishments should be maintained at all cemeteries :—

(I) for a cemetery of which the area is five acres or less, one mali-chaukidar;

(II) for a cemetery of which the area is more than five and less than 10 acres, one mali-chaukidar and one assistant coolie;

(III) for a cemetery of which the area is more than 10 and less than 15 acres, one mali-chaukidar and two assistant coolies;

(IV) for a cemetery of which the area is more than 15 acres, one mali-chaukidar and three assistant coolies.

It is left to the Local Governments and Administrations to determine the proper wages to be given to each servant. The cost of this establishment will be charged to Provincial Services in the case of those Local Governments and Administrations in which the Provincial Service arrangements are in force, and in the case of other Local Governments and Administrations and the Military Works Branch of the Public Works Department to Imperial Funds. In either case the charge will be included in the Civil budget-estimate.

3. The size of kutcha and pucka graves should be limited to 8′ × 4′, and the amount of ground to be enclosed should be restricted to 11′ × 7′, by external measurement in both cases. No monument

* NOTE.—The estimates should be for the financial year and should be prepared in advance, as is prescribed for other budget-estimates.

over a pucka grave must exceed 8′ × 4′ at the base, except with the previous sanction of the Local Government concerned. A simple cross or head-stone on an adequate masonry foundation, not exceeding 3′ × 2′, is the only monument that should be allowed over a kutcha grave; no kutcha grave should be enclosed by a railing.

4. No portion of the receipts from cemeteries should be retained by any Government officer to be directly expended by himself; all such receipts should be paid into the Civil Treasury to the credit of the Public Works Department. In the case of receipts from cemeteries in charge of the Military Works Branch and under those Governments and Administrations in which the Provincial Service arrangements are not in force, the credit will be treated in the Public Works accounts as a receipt under Imperial Public Works Revenue. In the case of the other Governments and Administrations the credit will be raised to Provincial Service Public Works Revenue. But the amount passed upon the joint-estimate framed by the Executive Engineer and Chaplain to provide for planting a cemetery and preserving it in decent order should be entrusted to the Chaplain where there is one. Where there is no resident Chaplain, the amount should be placed at the disposal of the Chief Magistrate on the spot, or of the senior Military Officer if the cemetery is attached to military cantonment. The necessary funds for the purpose will be advanced by the Executive Engineer concerned to the Chaplain or Civil or Military Officer. Bills for the expenditure should be rendered by the officer to whom the advance has been made, either monthly or otherwise, to the Executive Engineer, who will charge for the amount thereof in the usual way in his accounts. Until the bills are received and charged off, the advance will be placed in the Miscellaneous Advance Account of the Executive Engineer. All planting of shrubs and trees by private persons in cemeteries should be under the control of the Chaplain if resident, otherwise under that of the Magistrate or senior Military Officer, as the case may be. When practicable a well should be sunk in or near every cemetery.

In connection with the preservation of cemeteries in decent order attention is invited to the rule cited on the margin. This rule, however, should not be applied to monuments of historical or archæological interests. Lists of such tombs should be obtained by Local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

The Chaplain should communicate with the friends of the deceased when a monument needs repairing; and if it falls into a ruinous condition, and no party will undertake to restore it, the ruined monument must be made level with the ground during the next repairs, and any slab it contained must be placed over the grave in simple masonry or be inserted in the wall by the Government officer.—(*Rule VIII, Diocese of Calcutta Burial-ground Rules*)

5. It should be understood that the Government cannot provide cemeteries at the public expense for Native Christian communities.

NOTE.—Where their number is small, the question is of little importance and is best arranged by mutual concessions or by special provisions made locally by the parties immediately concerned. And I am to suggest for His Lordship's (Bishop's) consideration, whether if the necessity of dealing at the present time with this matter of Native Christian interment be in his judgment unavoidably established, it should not be carefully examined in consultation with the several Local Governments, having regard to the diverse needs and circumstances of the population in each separate province.

6. It is not considered necessary to make any alteration in the existing rules regarding the mode of supply of church furniture.

7. Further orders will be passed on the 6th point referred to the Committee for report.

8. The arrangements for making the necessary preparations for digging graves, preparing coffins, and the like, should rest in military stations upon the senior Military Officers, and civil stations upon the chief Local Magistrate. These officers are authorized to direct any Local Public Works Officer to supply all that is necessary. The "Local Public Works Officer" would usually be the Executive Engineer of Military Works in military stations, and the Civil Executive Engineer in other stations. The expenditure incurred by the Executive Engineer will be held in his Miscellaneous Advance Account until repaid by the officer authorizing the expenditure. But in cases of necessity or emergency either officer may be called upon to do what is required.

NOTE.—The intention of this paragraph is to provide an ultimate authority in case of difficulty, and existing arrangements need not be disturbed.

APPENDIX B.

Extract from the Proceedings of the Government of India in the Home Department (Ecclesiastical),—No. 159, dated Simla, the 6th June 1877.

READ again—

Home Department Resolution Nos. 275–287, dated the 8th September 1875, laying down certain rules for the guidance of Chaplains of the Church of England in regard to burial of suicides, &c.

Read also—

Office Memorandum from the Military Department, No. 810, dated the 16th November 1875, forwarding for an expression of opinion a draft General Order which His Excellency the Commander-in-Chief proposes to issue on the subject in accordance with the above rules.

RESOLUTION.

On a reconsideration of the subject, the Government of India think it necessary to modify the rules contained in the Resolution of 8th September 1875, so far as regards the burial of deceased Roman Catholics. The Government of India have now decided:

1*st*, that at stations where there is a Roman Catholic Priest drawing an allowance from Government, he shall be held bound to read the burial service over the body of every deceased Roman Catholic brought for burial, unless he be excused from doing so by the rubrics and canons of the Roman Catholic Church; and that when the Roman Catholic Priest refuses to read the burial service over the body of a deceased Roman Catholic soldier, the military authorities shall make proper arrangements for the decent interment of the corpse;

2ndly, that where there is no Roman Catholic Priest paid by the State, the Protestant Chaplain shall, if requested by the friends of the deceased, or by the officer commanding, be bound to bury the deceased according to the rites and ritual of the Church of England, except in either of the three cases in which Protestant Chaplains in India are excused from burying a deceased Protestant, *viz.*, dying unbaptized even by lay baptism; excommunicated by the major excommunication; or declared to be *felo de se*; and that when a Protestant Chaplain refuses to officiate at the burial of a deceased Roman Catholic soldier on either of the three above-mentioned grounds, the military authorities shall, as in the case of refusal by a Roman Catholic Priest, make proper arrangements for the decent interment of the corpse;

3rdly, that whenever, with or without furnishing any explanation of his reasons, a Roman Catholic Priest paid by the State or a Protestant Chaplain refuses to perform the funeral rites of his Church over the body of a deceased Roman Catholic soldier, the circumstances of the case should be fully reported by the military authorities for the consideration and orders of the Government of India.

2. The Governor General in Council is accordingly pleased to direct the modification in the above sense of the provisions of paragraphs 15 to 19 inclusive of the Resolution, 8th September 1875.

The 13th December 1877.

No. 450.—The following list of Chaplains belonging to the Bengal Establishment and absent on furlough or other leave on the 30th September 1877, is published for general information :—

Number.	Names.	Rank.	Date of commencement of furlough or other leave.	Date of expiry of furlough or other leave.	REMARKS.
		FURLOUGH.			
1	Revd. S. H. Beamish, B.A. ...	Senior Chaplain	Feb. 23, 1876	Feb. 22, 1878	
2	„ W. W. Nicholls ...	Ditto ...	Mar. 1, 1876	Feb. 28, 1878	Has obtained leave to return in October 1877.
3	„ A. Robinson, M.A. ..	Ditto ...	April 5, 1876	Oct. 4, 1877	Medical leave.
4	„ F. M. F. F. Mazuchelli, D.D.	Ditto ...	June 28, 1876	June 27, 1878	Ditto.
5	„ T. Moore, B.A.	Ditto ...	Nov. 21, 1876	Nov. 20, 1878	Ditto.
6	„ B. Sharpe, B.A. ...	Ditto ...	Feb. 5, 1877	Feb. 4, 1879	
7	„ W. Drawbridge, M.A. ...	Ditto ...	Mar. 26, 1877	Sept. 25, 1878	Ditto.
8	„ P. J. Jarbo, M.A. ...	Ditto ...	...	...	Allowed one year's furlough with subsidiary leave from 1st April 1877.
9	„ M. S. Laing ...	Ditto ...	April 15, 1877	April 14, 1879	
10	„ M. E. Mills ...	Junior Chaplain	Dec. 15, 1875	Dec. 14, 1877	Has obtained leave to return on 16th November 1877.
11	„ B. Morrell, M.A. ...	Ditto ...	Dec. 15, 1875	Dec. 14, 1877	
12	„ F. Orton, B.A. ...	Ditto ...	Feb. 17, 1876	Dec. 4, 1877	
13	„ B. Hammond ...	Ditto ..	Sept. 20, 1877	Mar. 19, 1877	Medical leave.
14	„ J. S. Sandys, M.A. ...	Ditto ...	Mar. 29, 1877	Mar. 28, 1879	Ditto.
15	„ C. C. T. Fagan ...	Ditto ...	May 16, 1877	May 15, 1879	Ditto.
		ON LEAVE OTHER THAN FURLOUGH.			
16	Revd. A. W. Irwin, M.A. ...	Senior Chaplain	April 23, 1877	Oct. 22, 1877	
17	T. D. Gray, M.A. ...	Junior Chaplain	Mar. 26, 1877	...	Obtained two months' extension from the Secretary of State, exchanging special leave for furlough.

Total absent	A. 17
Sanctioned number of Chaplains in the Bengal Presidency	.. 90
Percentage of absentees	18 8

J. O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FIBRES AND SILK.

Simla, the 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of rheea, ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine, having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile, the demand for rheea continues, and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council, therefore, considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Böhmeria nivea.*

4. A smaller reward, not exceeding ten thousand rupees, will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost, including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India, and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties, and the fibre prepared from them must, moreover, always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre, unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund, or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund, or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*:—

(1) That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2) That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars:—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government, or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens through this Department.

FORESTS.

The 10th December 1877.

No. 1627F.—The Governor General in Council has been pleased to confirm the Notification (No. 98, dated the 25th October 1877) published by the Chief Commissioner of British Burma in the Gazette of the 27th October last, promoting Mr. E. P. Popert, Assistant Conservator of Forests of the 1st Grade, to officiate as a Deputy Conservator of Forests of the 3rd Grade from the 13th October 1876 to the 12th January 1877.

His Excellency in Council has also been pleased to promote Mr. Popert to officiate in the 3rd Grade of Deputy Conservators of Forests from the 20th January last.

COMMERCE AND TRADE.

The 12th December 1877.

No. 493.—It is hereby notified that the under-mentioned Officer has been appointed by the Governor General in Council to receive the reports and statements and perform the duties mentioned in Sections 21 and 23 of Act VIII of 1876 (The Native Passenger Ships Act) at the port of Sandoway in British Burma:—

The Senior Civil Officer.

STATISTICS.

The 8th December 1877.

No. 490.—The following Despatch, No. 147 (Statistics and Commerce), dated the 18th October 1877, is published for general information:—

STATISTICS AND COMMERCE, INDIA OFFICE,

No. 147. *London, 18th October 1877.*

To His Excellency the Right Honorable the Governor General of India in Council.

MY LORD,—I have to inform your Excellency that papers have been communicated to me by the Foreign Office relative to a new Commercial Tariff for Mozambique, and that in reply to an enquiry by the Earl of Derby, I have expressed to his Lordship my opinion that the publication of the tariff is desirable. Meanwhile I forward, for your information, a copy of the schedules of the revised import and export duties.

2. I take this opportunity of requesting that in the Annual Trade Statements issued under the orders of your Government the trade with Mozambique and that with Zanzibar, which are at present included under the general heading of "Eastern Coast of Africa," may be separately shewn.

I have the honour to be,

My Lord,

Your Lordship's most obedient humble Servant,

SALISBURY.

MOZAMBIQUE TARIFF.

Enclosures of Statistics and Commerce Despatch to India, No. 147, dated 18th October 1877.

(Copy of Schedules forwarded in Mr. Gould's Despatch to the Earl of Derby, No. 58, Slave Trade, dated Lisbon, 18th August 1877.)

SCHEDULE A.

IMPORT DUTIES IN THE CUSTOM HOUSES IN THE PROVINCE OF MOZAMBIQUE.

Numbers of Articles.	Name of Merchandise.	Unit.	Duty.	
			Reis.	Sterling.
1	SUGAR in any condition	kilogramme	30	1·60*d.*
2	OLIVE OIL	litre	20	1·06*d.*
3	DISTILLED BEVERAGES, whether sweetened or not, in any condition, of any kind, and in any kind of casks ...	"	90	4·80*d.*
4	FERMENTED BEVERAGES, of any kind (wine excepted), in any condition, and in any kind of casks	"	20	1·06*d.*
5	WINE in casks, bottles, or demijohns	"	40	2·13*d.*
6	TEA	kilogramme	150	8*d.*
7	BEADS of any kind, glass trinkets (missangas), beads made of glass or of any other materials, glass wares (avellorio), false coral (mungaz), &c.	"	50	2·66*d.*
8	SHIPS, either new or seaworthy, transferred to the national flag	*ad valorem*	5 per cent.	
9	SHIPS, condemned as unseaworthy, for breaking up, sold entire or in separate lots, excepting provisions and surplus stores	"	4 per cent.	
10	SHIPS, condemned as unseaworthy and for breaking up, that may be rebuilt and transferred to the national flag, irrespective of the cost of rebuilding or repairing the same ...	"	3 per cent.	
11	HOES, not for agricultural use, called Kaffir Hoes (Cafreaes, landinas on de Beja)	each	60	3·20*d.*
12	GUNS, GUN-BARRELS, and REVOLVERS	"	1,500	6*s.* 8*d.*
13	BUTTER from Europe or India	kilogramme	80	4·26*d.*
14	MOLASSES	litre	90	4·80*d.*
15	METALS:—			
	Raw, excepting iron	kilogramme	5	0·26*d.*
	Wrought, including small shot, and any tubes not made of iron, and excepting the articles of merchandise mentioned in the 11th, 12th, and 16th Articles	*ad valorem*	6 per cent.	
16	PISTOLS and BARRELS OF PISTOLS	each	500	2*s.* 2·66*d.*
17	GUNPOWDER	kilogramme	100	5·33*d.*
18	TOBACCO, non-manipulated	"	200	10 66*d.*
19	Ditto manipulated into cigars	"	600	2*s.* 8*d.*
20	Ditto manipulated in any other form	"	400	1*s.* 9·33*d.*
21	COTTON TEXTURES, closely woven, plain, serged, or twisted, including "cotim" and the same textures wrought up:—			
	Grey, white, including handkerchiefs	"	90	4·80*d.*
22	Ditto, ditto, ditto:—			
	Printed, dyed in the piece or in the thread, including handkerchiefs	"	160	8·53*d.*
23	COTTON TEXTURES, open or transparent, such as muslin, lace, "tules," and "filós;" hairy cotton goods such as baizes and blankets; velvet cottons; plush; quilting; any others not specified in the above mentioned articles, as well as the said textures wrought up	*ad valorem*	10 per cent.	
24	WOOLLEN, LINEN, SILK, or any OTHER KIND OF TEXTURES, or mixed with cotton whatever may be the predominant texture, as well as the said textures wrought up ...	"	10 per cent.	
25	ALL OTHER MERCHANDISE not mentioned in this Schedule	free of duty.		

I have, &c.,

JOZÉ DE MELLO GOUVEIA.

MARINE AND COLONIAL DEPARTMENT;
Lisbon, 30th July 1877.

SCHEDULE B.

EXPORT DUTIES.

Name of Merchandise.	Unit.	Duty.
EARTH NUTS (amendoim), SESAMUM (gergelim) and OTHER OILY SEEDS ...	*ad valorem*	1 per cent.
ORCHILLA WEED (Urzella)	"	1 "
GUM	"	2 "
HIDES AND SKINS	"	2 "
GUTTA PERCHA, CAOUTCHOUC, or INDIA-RUBBER	"	4 "
WAX	"	4 "
COWRY (cauril)	"	4 "
IVORY (marfim)	"	6 "
ALL OTHER KINDS OF MERCHANDISE not mentioned in this Schedule ...	free of duty.	

I have, &c.,

JOZÉ DE MELLO GOUVEIA.

MARINE AND COLONIAL DEPARTMENT;
Lisbon, 30th July 1877.

SCHEDULE C.

LIST OF FEES LEVIED IN THE MOZAMBIQUE CUSTOM HOUSES.

		Reis.	s.	d.
1.	For the Custom House clearance of any trading or coasting ship from the entrance until the departure of the fiscal officers, exclusive of any act mentioned in the following articles (Note A.)	1,200	5	4
2.	Surety bonds	200	0	10
3.	Cancelling any deeds	100	0	5
4.	Daily fees to each of the Customs' officers on wreck service at the bar (Note B.)	1,000	4	5
5.	Ditto ditto ditto on the coast (Note C.) ...	2,000	8	10
6.	Daily fees to the Customs' guards on wreck service at the bar (Note B.) ...	300	1	4
7.	Ditto ditto ditto on the coast (Note C.) ...	600	2	8
8.	Surveys or any other service out of the ordinary Custom House hours, *i. e.*, before 9 A. M. or after 3 P. M., or on holidays, whenever the parties interested shall apply for such service, and provided such service is performed out of the Custom Houses or of the Customs' stores (Note B.)...	1,000	4	5
9.	Searching any records in the Custom House books or among other records, if dated more than a year previous to the time of search, and provided the respective parties do not state the month	500	2	2
10.	Certificate extracted from any books which have been closed as far as two pages	300	1	4
11.	Ditto ditto for each page beyond the second ...	100	0	5
12.	Certified copies of any clearance tickets, passes, or of any other sundry documents, per each document	200	0	10
13.	Certified copies of any documents written in a foreign language ...	400	1	9
14.	Fees to be paid into the Customs' guards coffers for each vessel carrying a guard who is accompanying merchandise that is re-exported, or cleared in transit, provided such merchandise is liable to duty (Note C.)	250	1	1
15.	Customs' guards service on boardship per diem (Note C.)	400	1	9
16.	Surveys held on board in order to ascertain the unseaworthiness of any ship in accordance with the decree of the 11th of August 1852 ...	4,500	£1	

17. Fees to be levied on proceedings instituted on account of any seizures, or of any infraction of the fiscal regulations, and on auctions. The fees, as specified in the schedule of fees of the judicial tribunals, which may be in force in the province, as far as they may be applicable. For this purpose the Director of the Custom House is placed on the same footing as the Judge, the Custom House scrivener as the judicial officer of the same name, the public crier, and the Customs' guards who serve the legal notices as the judicial officers, but the total amount shall be put into the coffers either of the internal or of the external officials, according as the case may be.

Notes.

A. No fees are to be recovered from any vessels which do not effect any commercial operation.

B. These items do not form part of the revenue derived from fees, which is placed in the coffer set apart for the purpose, but are received in full by the Customs' officials who perform the service.

C. These items form part of the revenue which is placed in the coffers of the guards of the respective Custom House, and are only received on account of the stay of the Customs' guards on boardship in the following cases:—

1. After 10 days shall have elapsed since the date of the arrival of the ship.
2. Whenever the Customs' guards shall be acting as health guards on board ships in quarantine.
3. Whenever any provisions or extra stores are kept on board after the vessel is unloaded, and at the request of the respective parties.

4. Whenever a vessel having on board the whole or part of the cargo is being repaired.

5. Whenever leave is applied for to load and unload at the same time.

6. Whenever a ship shall load, unload, or trans-ship cargo, or be placed under "franquia," that is, be granted permission to retain cargo on board for other ports *outside* the usual anchorage where ships under the Custom House supervision are in the habit to anchor.

Should there not be a sufficient number of Customs' guards, application is to be made to the proper military authority for a number of soldiers who, in addition to their pay, will receive an allowance of 200 reis (10*d.*) per diem, to be paid by the Treasury, provided it is not one of the cases mentioned in the six foregoing numbers, and out of the Customs' guards coffer, should the contrary be the case, but the difference between the 200 reis (10*d.*) and the 400 reis (1*s.* 9*d.*) paid by the ship is to be placed in the said coffer.

MARINE AND COLONIAL DEPARTMENT; *Lisbon, 30th July 1877.* — JOZÉ DE MELLO GOUVEIA.

SCHEDULE D.

SCHEDULE FOR THE ALLOWANCE OF *TARE* TO BE MADE FROM THE GROSS WEIGHT OF MERCHANDISE SUBJECT TO SPECIFIC RATES OF DUTY.

Merchandise.	Nature of Parcels.	Tare Reis.
Sugar	Barrels, casks, and cases	10 per cent.
	Baskets and hampers	6 "
	Sacks	2 "
Tea	Single chests	30 "
	Double chests	40 "
	Enclosed in cases	2 " additional.
Liquids (Note A.) ...	Molasses	10 per cent.
	Not specified	18 "
Butter	Barrels or firkins	20 "
	Jars or jugs	30 "
Textures	Bales with hoops	3 "
	Bales without hoops	2 "
Any other merchandise when not weighed out of the tares.	Barrels, casks, cases, and leather sacks	12 "
	Panniers, hampers, large baskets, baskets, small barrels, tin cases, small panniers, round baskets, baskets (cabazes), and wooden grates ...	6 "
	Parcels that are cased or covered with oil-skin cloth, besides the respective tare, an additional allowance of	2 "
	Vases or earthenware	25 "
	Bottles of glass	10 "

Note A.

The tares of liquids are mentioned, although these articles do not pay duty by weight, because it is by weight that a more correct estimate can be formed of the quantity of liquid contained in the different casks, for which purpose the following process ought to be adopted:—Let the cask be weighed, deduct the respective tare, the remainder (in kilogrammes) must be divided by the number of grammes which is equal to a litre of wine, brandy, or of any other liquid, as the case may be, and the quotient will give the number of litres contained in the cask. In order to know the proper weight of the litre, there must be a duly gauged measure, with the allowance for tare marked thereon.

MARINE AND COLONIAL DEPARTMENT; *Lisbon, 30th July 1877.* — JOZÉ DE MELLO GOUVEIA.

SURVEYS.

The 14th December 1877.

No. 746.—Navigating Sub-Lieutenant E. W. Petley, R.N., Assistant Superintendent of the 2nd Grade, in the Marine Survey Department, is appointed to officiate in the 1st Grade, with effect from the 16th ultimo.

EMIGRATION.

The 13th December 1877.

No. 216.—Under Section 12, Act VII (B.C.) of 1873, the Governor General in Council has been pleased to appoint Surgeon W. J. Mountain, Civil Medical Officer of Goálpára, to be Medical Inspector of Emigrants at Dhubri, and to invest him with all the powers of a Medical Inspector under the said Act, with effect from the date on which he may assume charge of his duties as Civil Medical Officer of Goálpára. The powers conferred on Surgeon Mountain shall be exercised within the local limits of the district of Goálpára only.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—FINANCE.

Fort William, the 10th December 1877.

No. 587F.—In exercise of the powers conferred by Section 16 of the General Stamp Act XVIII of 1869, the Governor General in Council is pleased to declare that bills of exchange which may be drawn in Berar on and after the 1st January 1878, and on account of which the full rate of stamp duty may have been paid in Berar, shall be exempted from the further payment of stamp duty on being negotiated in British India; and that bills drawn in British India on and after the above-mentioned date shall, in like manner, be exempted from the payment of stamp duty on being negotiated in Berar.

POLITICAL.

The 11th December 1877.

No. 2722P.—With reference to Notification No. 1957P., dated 11th August 1877, the recognition, by the Government of India, of the appointment of Mr. A. Delageniere as Acting Consul for the Netherlands at Aden, during the absence of Mr. J. Salmon, has been confirmed by Her Majesty's Government.

GENERAL.

The 12th December 1877.

No. 3427G.—With reference to Notification of this Department, No. 2059G., dated 27th July 1877, the following promotions in the Mysore Commission are sanctioned, with effect from the 24th April 1877 :—

Roll B.

C. Soob Rao, Assistant Commissioner, 5th Class, to be Assistant Commissioner, 4th Class.

Abdul Rahiman, Assistant Commissioner, 6th Class, to be Assistant Commissioner, 5th Class.

C. Madaya, Officiating Assistant Commissioner, 6th Class, is confirmed in that grade.

The 14th December 1877.

No. 3445G.—Consequent on the departure to Europe on furlough of Captain E. Shaw, Assistant Commissioner, 1st Class, and the retirement from the service of P. Krishna Rao, Deputy Commissioner, 4th Class, the following promotions are made in the Mysore Commission, subject to such changes as may be hereafter considered necessary by the Government of India, in view of the termination of the minority of His Highness the Maharaja :—

Captain H. M. S. Magrath, Officiating Assistant Commissioner, 2nd Class, to act as Assistant Commissioner, 1st Class.

S Venkatvardaiengar, M.L., B.A., Assistant Commissioner, 3rd Class, to act as Assistant Commissioner, 2nd Class.

Shanmugavelu Pillé, Assistant Commissioner, 4th Class, to act as Assistant Commissioner, 3rd Class.

} With effect from the 8th October 1877.

Roll A.

Captain E. P. Maltby, Assistant Commissioner, 1st Class, and Officiating Deputy Inspector General of Police, to be Deputy Commissioner, 4th Class, but to continue to act as Deputy Inspector General of Police until further orders.

Major C. S. Blair, Assistant Commissioner, 2nd Class, to be Assistant Commissioner, 1st Class.

Captain H. M. S. Magrath, Assistant Commissioner, 3rd Class, to be Assistant Commissioner, 2nd Class.

Mr. J. Lacey, B. L., Assistant Commissioner, 4th Class, to be Assistant Commissioner, 3rd Class.

N. Trimalachari, Assistant Commissioner, 4th Class, to be Assistant Commissioner, 3rd Class.

P. N. Purnaiya, B.A., Assistant Commissioner, 5th Class, to be Assistant Commissioner, 4th Class.

I. Sriniwasiengar, Assistant Commissioner, 6th Class, to be Assistant Commissioner, 5th Class.

P. Panchanat Row, Officiating Assistant Commissioner, 6th Class, is confirmed in that grade.

} With effect from the 9th October 1877.

No. 3448G.—With reference to the Notification of this Department, No. 2752G, dated 2nd October 1877, the following temporary promotions are made in the Mysore Commission during the employment of Mr. L. Ricketts, Deputy Commissioner, 1st Class, as an Additional Sessions Judge for the Nundydroog Division, with effect from the 13th September 1877, the date on which Major W. Hill, Deputy Commissioner, 1st Class, rejoined from furlough :—

Major C. J. Pearse, Deputy Commissioner, 2nd Class, to officiate as Deputy Commissioner, 1st Class, *vice* Mr. Ricketts.

Captain F. H. T. G. Cumming, Deputy Commissioner, 3rd Class, to officiate as Deputy Commissioner, 2nd Class.

Major C. S. Blair, Assistant Commissioner, 2nd Class, and Officiating Deputy Commissioner, to officiate as Deputy Commissioner, 3rd Class.

Captain J. S. F. Mackenzie, Assistant Commissioner, 2nd Class, to officiate as Assistant Commissioner, 1st Class, with effect from the 22nd September 1877, the date on which he was relieved of the office of Deputy Inspector General of Police.

S. B. Krishnaswamaiengar, Assistant Commissioner, 3rd Class, to officiate as Assistant Commissioner, 2nd Class.

Mr. J. Lacey, B.L., Assistant Commissioner, 4th Class, to officiate as Assistant Commissioner, 3rd Class.

C. U. AITCHISON,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Fort William, the 14th December 1877.

No. 2565.—Mr. C. G. Vansittart is appointed to officiate as Assistant to the Deputy Accountant General, Central Provinces, with effect from 1st November 1877.

EXPENDITURE—ADMINISTRATION.

The 14th December 1877.

No. 2558.—Mr. C. E. Bernard, C.S.I., Additional Secretary to the Government of India in the Public Works Department, is transferred temporarily to the Financial Department.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 12th December 1877.

RETIREMENTS.

No. 1109.—In continuation of G. G. O. No. 1106, dated the 7th December 1877, the undermentioned Officers are permitted to retire from the service, from the dates specified, under the provisions of G. G. O. No. 8 of the 1st January 1877:—

No.	RANK AND NAMES.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£ s. d.	£ s. d.	£ s. d.		
29	Lieutenant-Colonel (Brevet Colonel) Henry Dimsdale Manning.	Staff Corps	456 5 0	...	5,781 0 0	11th December 1877.	£ 5,000 in England; balance in India.
30	Lieutenant-Colonel Frank Barnard Foote.	Ditto ...	191 12 0	205 10 0	...	Ditto	England.
31	Lieutenant-Colonel (Brevet Colonel) Frederick Duffin.	Ditto ...	365 0 0	...	3,949 0 0	12th December 1877.	£3,200 in England; balance in India.

APPOINTMENTS AND PROMOTIONS.

No. 1110.—GOVERNOR GENERAL'S BODY GUARD—

His Excellency the Governor General of India is pleased to make the following appointment:—

Captain (Brevet Major) G. C. Jackson, late 2nd European Light Cavalry, Aide-de-Camp to the Viceroy, to officiate as Commandant of His Excellency's Body Guard, with effect from the date on which he may assume charge of the appointment, *vice* Captain (Brevet Major) H. P. Peacock whose services have been placed temporarily at the disposal of the Foreign Department.

No. 1111.—MILITARY ACCOUNTS DEPARTMENT—

Colonel J. W. Rideout, Military Accountant, 1st class, 1st grade, on return from furlough, is appointed to officiate as Controller of Military Accounts, Madras, with effect from the 5th November 1877.

Captain C. F. Thomas, Military Accountant, 3rd class, on return from the leave granted him in G. G. O. No. 648 of 1877, is appointed to officiate as Military Accountant, 2nd class, 2nd grade, with effect from the 9th November 1877.

Junior Officers, acting in higher grades, will revert to their proper places in the Department.

No. 1112.—COLONEL'S ALLOWANCE—

The under-mentioned Officers of the Bengal Staff Corps having completed twelve years' service in the rank of Lieutenant-Colonel, are admitted to the Colonel's allowance, with effect from the dates specified, under the operation of G. G. O. No. 808 of 1866, paragraph 61, clause 5:—

Lieutenant-Colonel (Brevet Colonel) Thomas Rattray, C.B., C.S.I.—10th December 1877.

Lieutenant-Colonel (Brevet Colonel) John Matthew Cripps,—11th December 1877.

No. 1113.—STAFF CORPS—

The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Mossom Innis Gibbs, 73rd Foot, Wing Officer, 31st (Punjab) Regiment of Native Infantry,—21st June 1876.

Lieutenant Arthur Wilbraham Twining Radcliffe, 2nd Battalion, 12th Foot, Officiating Wing Officer, 14th (The Ferozepore) Regiment of Native Infantry,—23rd October 1876.

No. 1114.—The under-mentioned Officers of the Bengal Staff Corps, having completed twenty-six years' service, are promoted to the rank of Lieutenant-Colonel, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Major Welby Wroughton Boddam. } 12th December 1877.
Major Edwin Archibald Chester Lambert. }

No. 1115.—The under-mentioned Officers of the Bengal Staff Corps, having completed twenty

years' service, are promoted to the rank of Major, from the dates specified, under the provisions of G. G O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Captain Charles Allan Baylay	11th December 1877.
Captain William Henry Wilkins. Captain Robert Henry Palmer Captain Gerveys Richard Grylls. Captain John Finnis ... Captain Charles Edward Macaulay.	12th December 1877.

No. 1116.—The under-mentioned Officer, having completed twelve years' service, including four years in the Staff Corps, is promoted to the rank of Captain from the date specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Lieutenant Thomas George Thomson, Bengal Staff Corps,—8th December 1877.

No. 1117.—BREVET—

The under-mentioned Officers of the Staff Corps, having completed five years' service as substantive Lieutenant-Colonel, are promoted to the rank of Colonel by Brevet, from the dates specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval :—

Lieutenant-Colonel William Carnell, Bengal Staff Corps. Lieutenant-Colonel Augustus Hall Cooke, Madras Staff Corps. Lieutenant-Colonel John Macdonald, Bengal Staff Corps. Lieutenant-Colonel Robert Yeld Chambers, Bengal Staff Corps.	11th December 1877.
Lieutenant-Colonel Lionel D'Arcy Dunsterville, Bombay Staff Corps. Lieutenant-Colonel Robert Vernor Handyside, Madras Staff Corps.	12th December 1877.

No. 1118.—NATIVE ARMY—

21st (Punjab) Regiment of Native Infantry.

Jemadar Makhan Singh, to be Subadar, *vice* Gujja Singh, invalided. Havildar Hem Singh, to be Jemadar, *vice* Makhan Singh, promoted.	1st May 1877.

FURLOUGH AND LEAVE.

No. 1119.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave :—

Surgeon-Major John Cameron, M.D., private affairs, for two years, under Rule IX of the Regulations of 1868.

Captain Adolphus Vallings, Bengal Staff Corps, Wing Commander, 1st Punjab Infantry, Punjab Frontier Force, private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Lieutenant Alfred Fox Cotton, Bengal Staff Corps, medical certificate, for eighteen months, under Rule IX, Note I of the Regulations of 1868.

First Class Apothecary John Hamilton, medical certificate, for twelve months, under the Regulations of 1868.

No. 1120.—With reference to G. G. O. No. 1037 of the 24th November 1871, the under-mentioned Officer is permitted to proceed to Europe to appear before a Medical Board :—

Deputy Surgeon-General J. Lamprey, M.B., Army Medical Department.

No. 1121.—The following extract from List No. 21, dated the 9th November 1877, received from the India Office, is published for general information :—

Permitted to return.

Lieutenant L. J. H. Grey, S.C.
Surgeon-Major R. Mantell.
Lieutenant-Colonel B. R. Chambers, S.C.
Surgeon-Major A. C. C. DeRenzy.
Captain T. O. Wingate, S.C.
Lieutenant A. C. Talbot, S.C.
Surgeon G. Thomson.
Surgeon-Major J. B. White.
Major E. A. C. Lambert, S.C.
Surgeon J. S. Gunn.

Granted extensions of Leave.

Major H. P. P. Nash, S.C., 6 months, medical certificate.

Colonel F. W. Graham, S.C., 6 months, medical certificate.

Lieutenant H. S F. Haynes, R.E., 2 months, medical certificate.

Conductor G. Hutchings, Army Commissariat Department, 6 months, medical certificate.

Surgeon W. Harvey, 6 months, medical certificate.

Captain G. W. Willock, Cavalry, 6 months, medical certificate.

Lieutenant A. T. S. A. Rind, S.C., 6 months, medical certificate.

Major G. V. Fosbery, V.C., S. C., 4 months, private affairs.

No. 1122.—REPORTS OF ARRIVAL—

Captain M. H. Hayes, Bengal Staff Corps, Bombay, 30th September 1877.

BARRACK AND HOSPITAL SUPPLIES.

No. 1123.—The following additions to be made to G. G. O. No. 681 of 1877 :—

"Table No. 148 (Public Works)."

(Page 22.)

After the item "Trunks, camel, pairs, with padlocks and keys (English) and with movable trays," insert—

Trunks, mule, with padlocks and keys (English), and with movable trays. Scale—*Three pairs for each Mountain Battery of Royal Artillery.* In column of Remarks, add *for Medicines and Instruments.*

Add as Note 7 at foot of page 22—

Camel Trunks for Medicines and Instruments are not sanctioned for Mountain Batteries of Royal Artillery.

No. 1124.—G. G. O. No 974 of 1877 is cancelled, and the following corrections are to be made in G. G. O. No. 681 of 1877 :—

Table No. 157 (Ordnance).

(Page 47.)

In the "List of movable apparatus and stores for Gymnasia to be supplied by the Ordnance Department," from the words "Vice and Bench," expunge the words *and Bench.*

Table No. 147 (Public Works).

(Page 19.)

In the "List of articles of fixed and movable apparatus for Gymnasia," after the words "Beam Great Cross," insert the following in the columns quoted :—

"Articles."	"1st Class Gymnasium." "Movable apparatus." "No. to be issued."	"Regimental Gymnasium." "Movable apparatus." "No. to be issued."
Bench ...	1	1

and in the column of "Remarks," insert *The Bench to be 4 feet long, 3 feet 9 inches high, and 1 foot 9 inches wide, of stout wood, with very stout legs to give it weight and make it firm for working on.*

No. 1125.—The following alterations are made in G. O. G. No. 1015 of 1877 :—

In paragraph 14 of Notes, for "on the certificate of the officer in Medical Charge that fires are *absolutely necessary,*" read *when considered absolutely necessary by the Officer Commanding the Battery,*

In the-foot-note,* for "Senior Medical Officer on the spot," read *Officer Commanding.*

HOSPITAL EQUIPMENT.

No. 1126.—The following corrections to be made in G. G. O. No. 1256 of 1876 :—

"Section II.—Necessaries."

Expunge item 9, "Chatties for cooking poultices," and item 29, "Paper, country, unglazed, for latrine."

"Section III.—Stationery."

For the words "Head-Quarters Brigade of Royal Artillery," in the first column of scale, substitute *For two or more Batteries of Royal Artillery when serving together.*

"Section V.—Disinfectants."

For the words "Brigade of Royal Artillery," in the second column of scale, substitute *For two or more Batteries of Royal Artillery when serving together.*

No. 1127.—The following to be added as Note V to G. G. O. No. 931 of 1875 :—

The scale of surgical instruments and hospital appliances as sanctioned for a battery of Royal Artillery is allowed for the company of Royal Engineers stationed at Roorkee.

ORDNANCE.

No. 1128.—STORES—

The following statement shewing the cost of component parts of the Martini-Henry rifle with the price of each article converted into Indian Currency, is published for general information :—

	Description of Article.	Cost. Rs.	A.	P.	Per	Remarks
	ARMS.					
Interchangeable parts of bayonets.	common parts of: rings, locking	0	2	8	each.	
	screws, locking ring	0	4	6	doz	
	scabbards, leather: complete	0	7	8	each.	
	parts of: lockets ...	0	0	10	"	
	parts of: tips ...	0	1	6	"	
	sword, parts of: common to all sword bayonets: rivets, grip, wire, iron, for W. G. 9 (2 lbs. make 100)	0	2	0	lb.	
	screws, spring ...	0	3	4	doz.	
	springs, bolt	0	5	8	"	
	grips, leather, pairs	0	5	4	each.	
	scabbards, leather, rifles	1	5	4		
Interchangeable parts of furniture.	bands without screws, parts of—screws lower and middle ...	0	0	4	doz.	
	" " upper parts of: nuts, screw, upper band ...	0	1	0	"	
	screws	0	5	8	"	
	swivels	0	2	0	each.	
	plates, butt, parts of, screws, large	0	6	10	doz.	The Martini-Henry has only 2 large screws.
	" trigger guard, parts of swivels	0	2	0	each.	
	" " " " parts of screws ...	0	4	10	doz.	

Description of Article.				Cost. Rs.	A.	P.	Per	Remarks.
ARMS—*continued.*								
Interchangeable parts of	actions, parts of	blocks	breech	0	2	4	each.	
			lever catch	0	2	6	"	
			pins: axis	0	1	2	"	
			pins: lever catch	0	1	0	doz.	
			springs, lever catch	0	2	10	each.	
		bodies		4	0	0	"	
		extractors		0	10	0	"	
		indicators		0	4	4	"	
		levers		0	12	4	"	
		nuts, stop		0	2	8	"	
		pins, extractor		0	10	0	doz.	
		screws, keep for	indicator	0	3	10	"	
			stop nut	0	4	4	"	
		springs, main		0	1	8	each.	
		strikers		0	4	6	"	
		tumblers		0	5	10	"	
		tumblers, parts of	rests	0	4	8	"	
			screws, rest	0	6	4	doz.	
	barrels	rifled	with actions sighted	25	2	0	each.	
			without ditto	14	10	0	"	
		parts of	pins, stud	0	4	0	doz.	
			stops "	0	8	8	"	
			studs	0	3	4	"	
	bayonets		common, with locking rings (converted)	1	8	0	each.	
			sword, rifle, short (converted)	6	2	4	"	
	caps, snap	complete		0	4	4	"	
		parts of	pellets	0	1	8	doz.	
			screws	0	2	8	"	
			springs	0	4	0	"	
	furniture	bands	without screws, lower	0	4	0	each.	
			" swivels, upper	0	10	8	"	
			parts of, pins: lower	0	0	10	doz.	
			parts of, pins: upper	0	3	4	"	
		caps, nose, iron		0	4	4	each.	
		" " screws for		0	3	4	doz.	
		guards, trigger		1	5	4	each.	
		plates, butt		0	9	4	"	
		swivels, butt		0	2	10	"	
	furniture triggers		iron	0	4	8	"	
			screws for: trigger	0	3	10	doz.	
			screws for: spring, trigger	0	3	6	"	
			springs for	0	2	4	each.	
	jags			0	3	4	"	
	protectors, foresight and muzzle			0	2	8	"	
	rods	cleaning		0	9	6	"	
		cleaning parts of	holders	0	2	6	"	
			screws: long	0	3	2	doz.	
			holder: short	0	3	2	"	
	sights, back	leaves, assembled with caps and slides		0	12	8	each.	
		pins, axis		0	0	8	doz.	
	elevating parts of	screws	cap	0	1	0	"	
			short or bed	0	2	0	"	
			spring	0	2	4	"	
		slides		0	10	6	each.	
		springs		0	1	8	"	
	sights fore or barley corn			0	0	6	doz.	
	stocks	butts	long	1	4	0	each.	
			short	1	4	0	"	
		fore ends		1	4	8	"	
		parts of	bolts	0	4	0	"	
			washers bolts	0	2	0	doz.	
Non-interchangeable parts of bayonets, sword, parts of bolts				0	1	8	each.	

PENSIONS.

No. 1129.—Senior Apothecary Robert William Beale, having been declared by a Medical Committee to be unfit for further active service, is, under the provisions of G. G. O. No. 550 of 1868, transferred to the invalid pension establishment, on a pension of Rs. 150 per mensem, payable in India.

No. 1130.—Sepoy Poorun Sing, of the 39th Regiment of Native Infantry, is granted a pension of Rs. 4 per mensem, from the date of his discharge, payable in the North-Western Provinces Circle.

No. 1131.—Lehna Singh, father of Ruttun Singh, late a Sepoy of the Corps of Guides (Queen's Own), is granted an extraordinary pension of Rs. 2-12-0 per mensem, for life, from the 23rd January 1877, payable in the Punjab Circle.

TRANSFER OF OFFICERS.

No. 1132.—The services of Major W. Anderson, Madras Staff Corps, Officiating Wing Commander, Malwah Bheel Corps, are, with reference to the Notification by the Foreign Department, No. 3306 G, dated the 30th November 1877, replaced at the disposal of the Government of Fort St. George, with effect from the date on which he may be relieved by Major J. Miller.

No. 1133.—The services of Captain (Brevet Major) H. P. Peacock, late 3rd European Light Cavalry, Commandant, Governor General's Body Guard, are placed temporarily at the disposal of the Foreign Department.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 14th December 1877.

APPOINTMENTS AND PROMOTIONS.

No. 38.—To be 3rd Grade Officers in Her Majesty's Indian Marine, on probation, from dates of joining:—

Mr. William Ames Patterson.
" W. A. Sandeman.

No. 39.—To be 3rd Grade Engineers in Her Majesty's Indian Marine, on probation, from dates of joining:—

Mr. David Stevenson.
" St. John Sayers.
" Alexander Anderson.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 8th December 1877.

No. 519.—Consequent on the return from furlough of Mr. J. P. C. Anderson, Superintending Engineer, Military Works Branch, Major W. B. Holmes, R.E., Temporary Superintending Engineer 3rd Grade, reverted to his substantive rank of Executive Engineer, 1st Grade, on the 5th November 1877.

No. 520.—Lieutenant-General Sir A. Taylor K.C.B., R.E., Officiating Inspector General of Military Works, is granted privilege leave for sixty days, with effect from the 20th January 1878.

Colonel L. Russell, R.E., Officiating Deputy Inspector General of Military Works, will officiate as Inspector General, in addition to his own duties, until the return of Colonel Hutchinson from privilege leave, or until further orders.

The 10th December 1877.

No. 521.—Baboo Sheo Dayal, Assistant Engineer, 3rd Grade, attached to the Western System of State Railways, having passed the prescribed examination, is promoted to Assistant Engineer, 2nd Grade, with effect from 2nd June 1877.

The 11th December 1877.

No. 522.—The services of Captain R. J. Bond, R.E., Executive Engineer, 3rd Grade, attached to the Central System of State Railways, are, at his own request, replaced at the disposal of the Military Department.

The 12th December 1877.

No. 523.—The following Officers are re-transferred from Bombay to the Provinces noted:—

Mr. A. M. Salmon, Assistant Engineer, 2nd Grade, to Bengal Irrigation.

Mr. W. Ellison, Sub-Engineer, 2nd Grade, to North-Western Provinces and Oudh Provincial.

The 13th December 1877.

No. 525.—The under-mentioned Officers are re-transferred from Bombay to the Provinces noted:—

To Punjab Irrigation Branch.

Mr. H. Daniell, Assistant Engineer, 1st Grade.
Mr. C. A. Greenwood, Assistant Engineer, 2nd Grade.

To North-Western Provinces and Oudh Provincial and Irrigation Branch respectively.

Lieutenant G. H. M. Bellasis, Assistant Engineer, 1st Grade.

Private A. Anderson, Overseer, 1st Grade.

No. 526.—Mr. J. P. C. Anderson, Superintending Engineer, 3rd Grade, Military Works Branch, will, on return from furlough on the 5th November 1877, hold temporary rank as Superintending Engineer, 2nd Grade.

Mr. R. Tyndall, Superintending Engineer, 2nd Grade, temporary rank, will from the same date revert to Superintending Engineer, 3rd Grade, temporary rank.

The 14th December 1877.

No. 527.—The under-mentioned Officers are re-transferred from Bombay Famine Relief Works to the Provinces and Branches of the Public Works Department to which they are permanently attached:—

To Punjab Irrigation Branch.

Mr. A. G. Reid, Assistant Engineer, 1st Grade, temporary rank.

To Bengal Provincial Establishment.

Mr. C. J. Middleton, Assistant Engineer, 2nd Grade.

To North-Western Provinces and Oudh Provincial Establishment.

Mr. J. D. Gash, Temporary Supervisor, 1st Grade.

To Western System of State Railways.

Sergeant H. Mathews, Supervisor, 1st Grade.

TELEGRAPH.

The 12th December 1877.

No. 524.—Mr. H. E. Thompson, Superintendent, 2nd Grade, is appointed to officiate as Superintendent, 1st Grade, with effect from 9th July 1877, for the period Mr. Brooke may officiate as Director of Construction, or until further orders.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 15, 1877. Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid *in advance*.

	Rs.	A.	P.
Subscription for *Gazette* and Supplement per annum	15	0	0
Postage	5	8	0
Subscription for Supplement only ...	6	0	0
Postage	3	0	0
For a single copy of the *Gazette* ...	0	8	0
For a single copy of the Supplement	0	8	0

Postage on single copies varies according to weight.

E. J. DEAN,

Publisher, Gazette of India.

BANK OF BENGAL.

Calcutta, the 5th December 1877.

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed from 24th to 26th instant, both days inclusive, and on 1st proximo, on account of Christmas holidays and New Year's day.

By order of the Directors,

W. D. CRUICKSHANK,

Offg. Secretary & Treasurer.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 11th December 1877.

No. 34.—The leave granted in Notification No. 13, dated 4th April last, to Mr. J. Low, Surveyor, 2nd Grade, is extended by three days, *viz.*, from 21st to 23rd April 1877.

J. T. WALKER, *Colonel, R.E.,*

Supdt., G. T. Survey of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 8th December 1877.

No. 60.—Mr. J. Williams, Supervisor, 2nd Grade, has been granted twenty-one days' privilege leave from such date as he may avail himself of it.

No. 61.—Luxumun Vishnoo Mahendlay, Overseer, 3rd Grade, has been granted privilege leave

for two months and twenty-two days of which he availed himself on the forenoon of the 3rd instant.

By Order,

A. CADELL, *Colonel, R.E.,*
Secy. to Agent, Gorr. Genl.,
for Central India.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Camp Jaipur, the 7th December 1877.

No. $\frac{2925}{3249}$ *G.*—With reference to Foreign Office Notification No. 3249G, dated 12th November 1877, Major T. Cadell and Major V. E. Law, respectively, delivered over, and received, charge of the Ulwar Political Agency on the afternoon of the 22nd November 1877.

By Order,

N. C. MARTELLI, *Capt.,*
Offg. 1st Asstt. Agent to the Govr. Genl.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 6th December 1877.

No. 116.—With reference to Government of India, Public Works Department, Notification No. 480 of 1st November 1877, Colonel C. W. Hutchinson, R.E., Inspector General, Military Works, availed himself of the three months' privilege leave granted to him on the 3rd December 1877.

Lieutenant-General Sir A. Taylor, R.E., K.C.B., Deputy Inspector General, Military Works, and Colonel L. Russell, R.E., Superintending Engineer, Presidency Command, Military Works, assumed charge of the offices of Inspector General and Deputy Inspector General, respectively, on the same date.

No. 117.—With reference to Government of India, Public Works Department, Notification No. 485 of 2nd November 1877, Major W. B. Holmes, R.E., received charge of the Office of Superintending Engineer, Presidency Command, Military Works, from Colonel L. Russell, R.E., on 3rd December 1877.

ALEX. TAYLOR, *Lieut.-Genl., R.E.,*
Offg. Inspr. Genl. of Mily. Works.

Lahore Command.

Lahore, the 10th December 1877.

No. 28.—Sub-Conductor A. Algar, Supervisor, 2nd Grade, availed himself, on 28th November 1877, of the three months' privilege leave granted to him in Superintending Engineer's Notification No. 26, dated 22nd October 1877.

D. WARD, *Major, R.E.,*
Supdg. Engr., Lahore Command,
Military Works.

Meerut Command.

Meerut, the 8th December 1877.

No. 81.—With reference to this Office Notification No. 78, dated 22nd ultimo, Lieutenant J. G. Day, R.E., Assistant Engineer, joined the Meerut Division, Military Works, on the forenoon of the 4th instant.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Command,
Military Works.

Presidency Command.

Calcutta, the 13th December 1877.

No. 10.—Mr. W. H. Johnson, C. E., Executive Engineer, received over charge of the Fort William Division from Captain W. H. Pierson, R.E., on the forenoon of 1st instant.

WILLIAM B. HOLMES, *Major, R.E.,*
Supdg. Engr., Presdy. Command,
Military Works.

Rawul Pindi Command.

Rawul Pindi, the 4th December 1877.

No. 2894.—Privilege leave of absence for three months is granted to Mr. H. Bolton, Sub-Engineer, 1st Grade, Rawul Pindi Division, Military Works, from the 1st January 1878, or such subsequent date as he may avail himself thereof.

The 5th December 1877.

No. 2903.—Privilege leave of absence for 15 days is granted to Roodur Pershad, Overseer, 1st Grade, Sialkot Division, Military Works, from such date as he may avail himself thereof.

D. LIMOND, *Lieut.-Col., R.E.,*
Supdg. Engr., Rawul Pindi Command,
Military Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Agra, the 5th December 1877.

No. 34.—With reference to Officiating Director's Notification No. 13, dated 10th September 1877, Mr. C. Thomson, Executive Engineer, 4th Grade, temporary rank, Western Rajputana Railway, is re-transferred to the Rajputana Railway.

The 8th December 1877.

No. 35.—Mr. F. B. Walker, Executive Engineer, 2nd Grade, Holkar and Neemuch State Railways, has been granted by Her Majesty's Secretary of State eight months' furlough in extension of that granted in late Director's Notification No. 183 of the 13th November 1876.

No. 36.—Mr. W. Michell, Assistant Engineer, 2nd Grade, Sindia State Railway, passed, on the 24th November 1877, the colloquial examination in Hindustani.

The 11th December 1877.

No. 37.—CORRIGENDUM.—In Notification No. 31 of the 7th November 1877, regarding the formation of a 2nd Division on the Sindia Railway, *for* "1st November 1877," *read* "1st September 1877."

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 4th December 1877.

No. 91.—Consignments of tea will in future be carried on State Railways in the North-Eastern System at the 3rd instead of the 1st class rate.

The necessary correction should be made in the Indian State Railway general classification of goods.

No. 92.—Mr. J. P. Sullivan, Accountant, 3rd Grade, Central Office of Accounts, Tirhoot State Railway, is granted three months' sick leave, with effect from the 10th November 1877.

No. 93.—Notification No 59 of the 3rd October 1877, granting privilege leave for one month and seventeen days to Baboo Khetter Nath Banerjee, Accountant, 4th Grade, Tirhoot State Railway, is cancelled.

No. 94.—Baboo Nundo Lall Sen, Accountant, 3rd Grade, Tirhoot State Railway, is granted three months' privilege leave, with effect from the 15th September 1877.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director.

Western System.

Rawal Pindi, the 5th December 1877.

No. 50.—Mr. Sub-Conductor M. Johnstone, Sub-Engineer, 2nd Grade, Indus Valley State Railway, is transferred to the Punjab Northern State Railway (Construction).

The 7th December 1877.

No. 51.—Mr. H. P. Edwards, Store-keeper, 2nd Grade, Indus Valley State Railway, officiated as Chief Store-keeper for three months, from the forenoon of the 19th May 1877.

The 8th December 1877.

No. 52.—With reference to Public Works Department Notification No. 507 of the 30th ultimo, Mr. W. Hyde, Assistant Apothecary, is posted to the Indus Valley State Railway.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

INDUS VALLEY STATE RAILWAY.

NOTIFICATION.

The 7th December 1877.

No. 257.—Baboo B. B. Opadhya, Overseer, 3rd Grade, is transferred from the Mooltan District to the Eastern Extension Surveys.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawal Pindi, the 3rd December 1877.

No. 112.—Mr. F. J. E. Spring, Assistant Engineer, 1st Grade, is transferred from the Ravi to the Soán Division. He left the former on the afternoon of the 6th November 1877, and joined the latter division on the forenoon of the 15th dem.

The 10th December 1877.

No. 113.—With reference to Director of State Railways', Western System, Notification No. 37, dated 22nd October 1877, Mr. W. Vardon, Store-keeper, 2nd Grade, reported his arrival at Lahore on the forenoon of 23rd November 1877.

No. 114.—With reference to Director of State Railways', Western System, Notification No. 38, dated 23rd October 1877, Mr. M. C. Mackinnon, Executive Engineer, 4th Grade (temporary rank), joined the Ravi Division of this Railway on the forenoon of 5th November 1877.

No. 115.—Mr. M. C. Mackinnon, Executive Engineer, 4th Grade (temporary rank), left the Ravi Division on the forenoon of the 20th November 1877 to assume charge of the duties of Store-Verifier.

No. 116.—With reference to Director of State Railways', Western System, Notification No. 31, dated 21st September 1877, Mr. H. S. Harington, Assistant Engineer, 2nd Grade, joined the Ravi Division on the forenoon of the 16th November 1877.

No. 117.—With reference to Director of State Railways', Western System, Notification No. 41, dated 16th November 1877, Mr. C. E S. Younghusband, Assistant Engineer, 2nd Grade, left the Jhelum Division of this Railway for the Indus Valley State Railway on the forenoon of the 26th November 1877.

No. 118.—Mr. C. P. O'Rafferty, Assistant Engineer, 1st Grade, Ravi Division, was allowed three months' privilege leave of absence, with effect from the 18th August 1877.

No. 119.—Mirza Anwar Alli, Accountant, 4th Grade, Office of Examiner of Accounts, is allowed privilege leave for twenty-five days, with effect from the 17th December 1877.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 10th December 1877.

No. 65.—Mr. R. B. Hawkins, Accountant, 2nd Grade, attached to the Office of the Examiner of Accounts, Rajputana State Railway, returned to duty on the forenoon of the 30th ultimo, from the privilege leave granted to him in Manager's Notification No. 57, dated 5th November last.

The 11th December 1877.

No. 66.—Mr. J. A. Kearney, Accountant, 4th Grade, attached to the Office of the Examiner of Accounts, returned to duty on the forenoon of the 5th instant from the privilege leave granted to him in Manager's Notification No. 58, dated 12th November last.

FRED. FIREBRACE,
Manager.

Statement of the Affairs of the Bank of Bengal for the week ending 11th December 1877.

LIABILITIES.	Rs. A. P.	Rs. A. P.
Capital, paid-up		2,00,00,000 0 0
Reserve Fund		18,99,020 0 0
Public Deposits at Head Office ...	70,31,574 4 8	1,60,42,801 6 2
Public Deposits at Branches ...	90,11,227 1 6	
Other Deposits at Head Office and Branches		2,95,91,198 14 10
Bank Post Bills, &c.		2,41,249 0 2
Sundries		12,37,708 12 8
RUPEES ...		6,90,11,978 1 10

ASSETS.	Rs. A. P.	Rs. A P.
Government Securities		1,06,50,078 1 1
Loans on Government Securities, &c., at Head Office and Branches ...		42,42,597 1 8
Accounts of Credit on Government Securities, &c., at Head Office and Branches		40,15,634 10 2
Bills discounted and purchased at Head Office and Branches		1,66,03,484 12 3
Balances with other Banks ...		5,26,729 5 6
Bullion		2,49,510 8 5
Dead Stock		9,99,355 7 8
Stamps		8,847 5 2
Sundries		2,07,150 14 0
		3,75,03,388 1 11
Cash and Currency Notes at Head Office ...	1,64,88,388 4 2	3,15,08,589 15 11
Cash and Currency Notes at Branches ...	1,50,20,201 11 9	
RUPEES ...		6,90,11,978 1 10

By order of the Directors,

BANK OF BENGAL, *Calcutta, 13th Dec. 1877.*

W. WESTLAND, *Offg. Chief Acctt. & Depy. Secretary.*

W. D. CRUICKSHANK, *Offg. Secy. & Treasurer.*

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant
331	O 28—34949	1,000	M. R. L. K. Luchmon Chetty.
332	L 69—71729	100	Gopaul Das Salgram.
	„ —71730	100	
334	O 27—27139	500	The Assistant Commissioner, Darjeeling.
335	L 94—78942	100	Mr. W. Connors.
	„ —78943	100	Inspector of Police, Collingha Thanah.
337	O 28—42711	1,000	Mr. James Sutherland.
338	O 28—32737	1,000	Dabee Sohoy Dharee Lal.
339	L 94—77530	100	Dabee Sohoy Dharee Lal.
	„ —71850	100	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant
224	L 51—64659	100	Babu Fukeer Chunder Khan.
	„ —64658		
226	L 22—35802	5	Mohan Lal.
	„ —35803		
227	L 13—42398	20	Subder Alli.
	„ —42400		
	L 36—01744	20	
	„ —48768		
228	A 96—91568	10	Babu Russick Lal Bose.
	„ —91569		
229	L 3—00464	10	Babu Brojo Doyal Shaha.
	A 96—02906		
230	L 97—73740	10	Babu Upendra Nath Bose.
	„ —73790		
357	L 99—32173	10	Babu Mutty Lal Das.
358	L 20—34875	5	Babu Nibarun Chunder Paul.
359	L 91—16363	20	Mr. G. H. Ross.
	„ —51029	20	
360	L 91—86702	20	Mrs. Murray.
361	L 84—06232	100	Babu Kedar Nath Dutt.
362	L 86—34971	10	Babu Nanuck Chund.
363	L 58—77111	10	Babu Rojoni Kant Coondu.
364	L 88—55145	10	Mr. J. Ditmas.

CALCUTTA,—Paper Currency Dept.; *The 14th Dec. 1877.*

R. E. HAMILTON, *Offg. Assistant Commissioner of Paper Currency.*

Madras Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
98	B 52—11612	10	A. Moonesawmy, Wellington.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
203	B 53—31113	10	Agnes Ammall, Vellore.
204	B 40—71586	5	P. R. Viapury Pillay, Salem.
205	B 51—00051	500	Deputy Secretary and Treasurer, Bank of Bengal, Calcutta.
	„ —01564	500	
	„ —01565	500	
206	B 52—76260	10	Private Syed Abbass, 10th N. I., Madras.
207	B 36—17378	5	Pillarisetty Chellapaty Naidu, Nellore.
	B 40—82136	5	
	„ —82327	5	
	B 53—20157	10	
	„ —40708	10	
208	B 40—99013	5	Moothappah Chetty, Madras.
	B 53—14300	10	
	„ —31068	10	
	B 58—32876	100	
	„ —32877	100	
	„ —48031	100	
	„ —61482	100	
209	B 54—21164	20	N. Narayaniah, Cuddapah.
210	B 49—07293	10	Mr. A. deCochonto, Cochin.
	„ —21334	10	
	B 52—99007	10	
	B 42—72460	20	
211	B 53—00703	10	Soobboroyulu, Bellary.
212	B 50—87037	100	Coonjee Perihajee, Madras.
57	B 54—22601 wrongly joined „ —22610	20	C. Arunachala Shastry, Madras.

FORT ST. GEORGE.—Acctt. Genl.'s Office, *The 3rd December 1877.*

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Nagpur Circle.

HALF NOTE.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877-78.		Rs	
20	F 9—70339	50	Dowlutram Askarna, Merchant of Dhulia.

MISMATCHED NOTE.

		Rs.	
8	F 7—62953 „ —64353	10	Narayen Hurry of Bombay.

NAGPUR,—Paper Currency Office; *The 6th December 1877.*

C. G. VANSITTART,
for *Depy. Commissioner of Paper Currency.*

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant
		Rs.	
42	D 6—96105	10	Ram Sahoy, Hamirpur.
43	D 10—75279	5	Amar Nath, Calcutta.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
88	D 10—97776	5	The Post Master General, N. W. P., Allahabad.
28	D 11—68597 wrongly joined „ —68596	10	Babu Parobutty Charan Chatterjee, Allahabad.

ALLAHABAD,—Paper Currency Office; *The 6th December 1877.*

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
79	E 12—64665	20	Ram Chunder, Student, Government College, Lahore.

NOTE PARTIALLY LOST OR DESTROYED.

		Rs.	
135	E 12—57966	20	Pundit Shunker Das, Kussowlie.

LAHORE,—Paper Currency Office; *The 8th December 1877.*

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
W84	... M 33—13467	... 20	... Balajee Govind, Coaching Clerk, B. B. and C. I. Railway, Broach Station.
W85	... M 21—04763 M 30—04330 „ —73 85 „ —92483 M 31—17150	... 10 each	... Mr. W. J. Essai, Fort, Bombay.
W86	... M 21—47496 M 31—49259 M 28—79161	... 10 each	... Mr. H. deSa, Grant Medical College, Bombay.
W87	... C 90—73071	... 100	... Political Agent, Bhopal.

NOTES PARTIALLY LOST OR DESTROYED.

1875.		Rs.	
H119	... C 84—50504	... 20	... Mr. J. M. D'Silva, Sub-Cotton Inspector, Dharwar.
1877.			
H189	... M 33—05525 „ —05528 M 31—11226	... 20 ... 20 ... 10	... The Barrack Inspector, P. C. Poona.
H190	... C 99—36489 M 22—55618	... 20 ... 20	... Bái Pirozbai Jamsetji Jejeebhoy, Hornby Row, Bombay.
M110	... C 97—81546 C 98—12565	wrongly joined. 10	... Soonderdass Morárji, No. 53, Modikhana, Bombay.
M111	... M 27—81893 M 28—53826	ditto ... 10	... Nánábhoy Jagganáth, Clerk, Messrs. Bhicoo Sázba & Co., Bombay.
M112	... M 27—12638 C 97—78944	ditto ... 10	... Abdullá Allahrakhiá, No. 15, Chutrees-raug Mohlá, Bombay.
M113	... M 16—23027 M 17—57337	ditto ... 10	... Balvantrao Bhasker Josee, No. 607, Girgaum, Breach Candy Road, Bombay.
M114	... M 19—40234 „ —40235	ditto ... 10	... Messrs. Meiffrò Neveu & Co., 6, Hummum Street, Bombay.

BOMBAY,—Paper Currency Dept.;
The 11th December 1877.

W. WELLS,
Assistant Commissioner.

NOTIFICATION.

Mr. Ney Elias received charge of the office of Officiating British Joint Commissioner, Ladakh, from Mr. W. Jenkyns, C.S., on the afternoon of the 17th November 1877.

P. D. HENDERSON,
On special duty in Kashmir.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees: On General Treasury.	Certificates issued for Rupees: On the Currency Department.	Balance of Bullion: Under Assay.	Balance of Bullion: Assayed.	Balance of Bullion: Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Dec. 3	15,800	...	4,15,803	37,36,448	1,01,18,278	66,30,826
„ 4	1,33,322	...	4,26,901	34,42,753	97,18,209	70,51,842
„ 5	...	...	4,26,180	30,18,830	93,18,154	74,75,765
„ 6	97,061	...	4,20,388	27,03,341	91,19,981	78,98,402
„ 7	...	...	4,21,077	22,85,370	89,19,892	83,16,453
„ 8	...	...	4,41,690	18,52,113	87,19,918	87,49,710

CALCUTTA MINT,
The 10th Dec. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 13th December 1877 ... Rs. 1,04,90,671-0-3

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
14th Dec. 1877.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 8th December 1877.

In consequence of the alteration in Time Table of the East Indian Railway, Registered Letters and Parcels will, on Sundays, be received in the General Post Office at the following hours, *viz.*, from 7 to 8 A.M. and 2 to 3 P.M.; and in the several sub-offices at the following hours:—

Bowbazar ...	7 to 8	A.M.	and	1-30 to	2-30	P.M.
Simla ...	7 „ 8	„	„	1 „	2	„
Hatkhola ...	7 „ 8	„	„	1 „	2	„
Baugbazar ...	7 „ 8	„	„	1 „	2	„
Dhurumtolla..	7 „ 8	„	„	1-30 „	2-30	„
Napit Bazar ..	7 „ 8	„	„	11-30 „	12-30	„
Baliaghatta...	7 „ 8	„	„	11-20 „	12-20	„
Wellesley ...	7 „ 8	„	„	1-30 „	2-30	„
Loudon ...	7 „ 8	„	„	1-30 „	2-30	„
Bhowanipore .	7 „ 8	„	„	1-30 „	2-30	„
Khidderpur...	7 „ 8	„	„	1-30 „	2-30	„
Alipur ...	7 „ 8	„	„	1-30 „	2-30	„
Garden Reach	7 „ 8	„	„	1 „	2	„
Jorasanko ...	7 „ 8	„	„	1-30 „	2-30	„

The 14th December 1877.

Mails for Akyab and Kyouk Phyoo, for transmission per Steamer *Puttialla*, will be closed at the General Post Office on Sunday, the 16th December 1877, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Pemba*, will be closed at the General Post Office on Sunday, the 16th December 1877, at 6 P. M.

Mails for Madras, Ceylon, and the intermediate ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Monday, the 17th December 1877, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 17th December 1877, at 6 P. M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Oriental*, will be closed at the General Post Office on Wednesday, the 19th December 1877, at 6 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 21st December 1877. Mail for Mauritius can be forwarded.

2. Book-post and pattern packets must be posted on the 20th December 1877.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6·30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 7 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 14th December 1877.

Allen, Miss Josephine E., care of Mrs. Dall.
Allen, E. A.
Andrew, Arthur.
Angus, Mr.
Austin, A.
Balser, J. A.
Ban, Mr.
Badham, Mrs.
Basivi, K.
Basu, Revd. U. C.
Barry, W. R.
Barlow, E. M.
Baxter, Wm.
Benedict, E.
Bews, Captain J.
Beglie, Captain H.
Bell, W. E.
Betts, P.
Biccari, Odoardo, Signor.
Bordieux, C. Der.
Boemond, W.
Borlone, E. M.
Brown, Mrs. C.
Bridgenell, J. M.
Brooks, G H.
Butler, A. David.
Carter, Miss.
Castle, J.
Catlin, Mr.
Chapman, Mrs. S.
Clive, J. W.
Conry, William.
Coffee, Private M.
Cook, John.
Collings, Capt.
Craighead, J. S.
C., No. 101.
Croysdale, Thos.
Crook, Mrs.
Cunninghan, Hon'ble H. S.
Culloden, G.
Deer Brothers, Messrs.
D'Souza, A. W.
Earle, G. C.
Edward R
Eddis, W. W.
Ellen.
Fox, Mrs. M. E.
Fraser, W. R.
Gabbett, Joseph.
Gangoolly, Khetternauth.
Geary, T.
Gilbert, Mrs.
Gill, Captain.
Green, Captain G. E.
Gregson & Co., Messrs.
Guiseppe, Casarato.
Hakels, J. H.
Hastings, C.
Harris, J. S.
Harris, T. L. M.
Heals, Capt.
Hewitt, St. John.
Howard, W. J.
Hurford, Miss.
Hunter, Miss R.
Invernizi, Enrico.
James, Col.
Jahnsan, Mrs.
Jewitt, C. S.
Johannes, Joseph.
Kellie, A.
Latapie, E. D.
Lawrie, A. B.
Leckie, Thos.
Leary, Private J.
Leitzen, E.
LeRoy, V.
Leas, Serjeant.
Lloyd & Co., Messrs.
Lyell, Miss.
Martin, F. N.
Marshall, William.
Mackay, Ins.
Macnaughton, S. L.
McDonald, Miss Charlotte.
Metheral, Madame.
Millar, Capt. J. S. B.
Miller, Mrs.
Mosely, Mrs.
March, Miss
Mulreany, Isaac B.
Nahair, Mrs.
Narter, W. N.
Nagatingan, Mrs.
Nestill, Mrs. A. W.
Nugent, Robert.
O'Brien, G.
O'Connors, Mrs. W. F.
Paterson, Capt. H.
Patterson, Mrs.
Pead. W. B.
Pereira, Mrs. R.
Pereira, Mrs. M. M. F.
Phillips, Chas.
Power, Miss.
Read, Captain Martin.

List of Unclaimed Letters lying in the Calcutta Post Office on the 14th December 1877—contd.

Reid, Mrs. M. A.
Residents of Calcutta.
Rivers, Mrs.
Robertson, Mrs L.
Robert, R.
Ray, Henry.
Saunders, G. W.
Savi, Mrs.
Sankarsey, J.
Scott, Mr. J.
Seamons, M.
Seiger, A.
Smith, J. A.
Spence, Miss Maggie.
Stewart, P. M.
Smeeting, A. C.
Templeton, Mrs. W. C.
Tellord, Major J. A.
Thompson & Co., C. J.
Thomas, Miss.
Todd, J.
Tompson, F. F.
Toomey, Mrs.
Trunis, James.
Waller, W. B.
Watson, Mrs. Hamden.
Ward, Roland.
Weekherlin, Baron W.
White, W. Muir.
Wilkinson, Mrs.
Wright, W. G.
Wright, A.

Letters marked "Care of Post Office, to be kept till called for."

Adie, A. E.
Beck, Robt. A.
Bell, Chas. H.
Bennett, T. O.
Beedell, Capt. W.
Boe, Ashjohn.
Boulter, R. F.
Brown, R. W.
Bruce, Esq.
Cameron, Miss.
Cassedy, J. J.
Cashie, B. B.
Chennell, Thomas.
Collinson, Francis B.
Corbett, C. J.
Cumberland, A. H.
Collins, Miss.
Collinsan, J. C.
Craige, Peter.
Croghan, W. J.
David, Francis.
Doherty, Mrs. H. A.
Donovan, D.
D'Silva, G. P.
Duncrift, John.
E. F. W.
Fancun, Mrs. F.
Faulkes, E.
Fawcus, William.
Felsted, Thos.
Fitzsimons, G.
Ginger, Mrs.
Guthrie, A.
Harrison, C. W.
Howey, Capt. J. E. W.
Indelicato Orazio, Sigr.
Jeffreys, R.
Johnson, Mrs. R.
Johnston, Mrs.
Jones, W. Arnold.
Kermade, R. C.
Killeoyne, Thos.
LeRoy, Z. M.
Leonard, Thomas.
Leon, Mrs. F.
Lock, Pat.
Lonsdale, John.
MacGibbon, John.
McCunn, Thomas.
McCunn, W.
MacWilliams, Miss.
Macdonald, J.
Manvers, Capt. W. B. (R.N.)
Marshall, Geo.
Matson, E.
Mirza Abdool Hosein.
Montgomery, C. W.
Nugent, Mrs. P. C. P.
Nundo Lall Mullick.
Orchard, Fred.
Ozillia, Capt. P.
Paine, Frank T.
Pikot Blime, Madame.
Pawsey, R. H.
Platt, J. H.
Poper, A R.
Powell, H. J.
Preston, Mrs.
Read, R. (Junior).
Roman, Jacob.
Rowcliff, R. H.
Ryall, H.
Simpson, James M.
Sirk, S. S.
Stafford, General.
Stewart, Frank.
Steel, Major J. P.
Story, Augustus.
Taylor, J. S.
Taylor, Revd. J. H.
Tuckett, S. L.
Williams, Capt. T.
Willins, W. E. S.
Wilks, S.
Wise, Master T.
Woods, Capt. James W.

Registered Letters.

Founda, Lucien.

Newspapers.

Brown, E., Hon'ble.
Cowie, Maxwell.
Craig, Peter.
Delahey, Mrs.
Dixon, J. W.
Eckford, Miss Anne.
Kermode, R. C.
Macdonald, J.
Navin & Co.
Poper, A. R.
Story, W.
Schenek, J. F.

Parcel.

Bidew, C. Stanley.

E. C. GEORGE,

Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows :—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 „	@	„	2	12	0	„
23 „	@	„	2	14	0	„
24 „	@	„	3	0	0	„

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 „	@	„	2	4	0	„
under 7 „	@	„	2	0	0	„

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

At the request of the Government of Ceylon, the following notice is published for general information :—

SALE OF EBONY.

Notice is hereby given that two small cargoes of Ebony, each of about 80 tons, will be sold by auction on account of Government at the wharf, Colombo, on the 17th December next, in lots to suit purchasers. The sale to commence at noon.

The logs may be inspected at the wharf, and particulars of their dimensions, &c., may be obtained from the Master Attendant.

The first cargo contains 346 logs of various sizes. The number of logs in the second cargo will be published hereafter.

With reference to the above advertisement, it is hereby notified that the second cargo of Ebony alluded to weighs 60 tons, and contains 135 logs.

Particulars of the dimensions of the logs may be obtained from the Master Attendant, Colombo.

C. J. LYALL,

Under Secy. to the Govt. of India, Dept. of Reve., Agri., & Commerce.

NOTICE.

All Treasury Officers are requested to address advices of Remittance Transfer Receipts and Supply Bills drawn by them on Lahore Treasury or Bank of Bengal, Lahore, to the Treasury Officer, Lahore (*vide* paragraph 11 of the Indian Bill Rules).

J. A. ROBINSON,

Extra Asstt. Commr. & Treasury Officer.

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„ 9. Coral Patch near Sultan Shoal, Singapore Strait.
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„ 14. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
„ 15. Alteration in position of "intermediate" light ship, entrance to River Hooghly.
„ 16. Destruction of the Krishna Shoal Light house.
„ 17. Correct position of Santipilly Light-house.
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„ 19. Light-vessel near Krishna Shoal, Burma.
„ 20. Additional information, light-vessel Krishna Shoal; and light at Pooree.
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No. XXVI—Report on the Government Iron Works at Kumaon, with Plans, Specifications, and Estimates for establishing Iron Works in Kumaon, and Remarks on the Iron Deposits of Himalayas, by W Sowerby, 1858. *Price, Rs. 2; packing and postage, 8 annas.*

No. XXXIII.—Report on the Revenue Returns of the Canals under the Superintendent General of Irrigation, North-Western Provinces, for 1859-60. *Price, Re. 1-8; packing and postage, 6 annas.*

No. XXXIV.—Report on the Affairs of Khelat, from 1857 to 1860.

Report of Operations in the Thuggee and Dacoity Departments during 1859 and 1860. *Price, Re. 1-8; packing and postage, 6 annas.*

Report on the Hyderabad Medical School, 1861.

No. XXXV.—Reports on the Teak Forests in Pegu, and the Tenasserim and Martaban Provinces, 1860-61. *Price, Re. 1-8; packing and postage, 5 annas.*

No. XXXVII.—Progress Report of Forest Administration in British Burmah, 1861-62. *Price, Re. 1-12; packing and postage, 4 annas.*

No. XXXVIII.—Report on the Revenue Returns of the Canals under the Superintendent General of Irrigation, North-Western Provinces, for 1860-61. *Price, Re. 1-8; packing and postage, 5 annas.*

No. XL.—Progress Report of Forest Administration in British Burmah, 1862-63. *Price, Re. 1-8; packing and postage, 4 annas.*

No. XLI.—Report on the projected Tramway between Nagpore and the Eastern Districts of the Central Provinces, by R. Temple, Esq., B. C. S., 1864. *Price, Re. 1-8; packing and postage, 4 annas.*

No. XLII.—Correspondence from 1858 to 1864, relating to the deterioration of lands from a destructive saline efflorescence called "Reh." *Price, Re. 1-8; packing and postage, 4 annas.*

No. XLIII.—Report on the Mahanuddy and its Tributaries, the Resources and Trade of the adjacent Countries, and the proposed Works for the Improvement of Navigation and Irrigation, by R. Temple, Esq., B. C. S., Officiating Chief Commissioner, Central Provinces, 1864. *Price, Re. 1-8; packing and postage 4 annas.*

No. XLIV.—Papers referring to the effects of Lightning on Buildings situated on elevated sites, 1864 *Price, Re. 1-8; packing and postage, 4 annas.*

No. XLV.—Memorandum on the River Hooghly, together with a Report on some Operations for its Improvement carried on during 1862-63. *Price, Re. 1-8; packing and postage, 4 annas.*

No. XLVII.—Progress Report of Forest Administration in the Central Provinces, 1862-63. *Price, Re. 1-4; packing and postage, 6 annas.*

☞ *The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta, where also a detailed priced Catalogue of Books and Military Forms can be had on application.*

Publications for Sale at the Bengal Secretariat Press.

Just Published.

Report on the Cultivation of, and Trade in, Ganja in Bengal. By HEM CHUNDER KERR, Deputy Collector on special duty. *Price Re. 1-8; postage, 4 annas.*

Rules for the Examination of, and grant of Certificates of Competency to, Masters, Mates, and Engineers. *Price, Re. 1; postage, 2 annas.*

Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately, Rs. 2. Colored Map, Rs. 2-8.

Moore's Manual of Family Medicine for India, Revised Edition. *Price—*

To Government officers (except those mentioned below) and to the public at large, *Rs. 4*

To all officers employed in Government Departments who are in receipt of salaries under Rs. 500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer, *Rs. 3. Packing and postage, 10 annas.*

Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. *Price, Rs. 3; postage, 8 annas.*

Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. *Price, Rs. 7; by post, Rs. 7-10.*

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

Vol. I. 24-Pergunnahs and Sundarbans.
Vol. II. Nadiya and Jessore.
Vol. III. Midnapur, Hughli, and Howrah.
Vol. IV. Burdwan, Bankura, and Birbhum.
Vol. V. Dacca, Bakarganj, Faridpur, and Maiminsing.

Price, per volume, Rs. 2-8; postage, 10 annas.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LELAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. *Price, Rs. 2; with map, Rs. 3-4.*

The Bengal Administration Report for 1875-76. *Price, Rs. 4-8; postage, 14 annas.*

The Bengal Administration Report for 1874-75. *Price, Rs. 4-8; postage, 14 annas.*

Map of Bengal, 1874-75. *Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 3 annas.*

The Bengal Administration Report for 1873-74. *Price, Rs. 4; postage, 10 annas.*

The Bengal Administration Report for 1872-73. *Price, Rs. 7-8; postage, Re. 1-4.*

Map of Bengal, 1873. *Price, if taken with the Report, Re. 1; separately, price, Rs 2; postage, 3 annas.*

Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., C.S., Registrar-General of Bengal. *Price, Rs. 10; postage, Re. 1-2.*

Act VII (B. C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form. *Price, 8 annas per copy, or including postage, 10 annas.*

Ditto ditto in Bengali. *Price, 8 annas per copy, or including postage, 10 annas.*

Rules for the Sale of Waste Lands. *Price, 4 annas, or including postage, 5 annas.*

Papers regarding the Tea Industry in Bengal. *Price, Rs. 3; postage, 5 annas.*

A Report on the District of Jessore: its Antiquities, its History, and its Commerce. (Second Edition, Revised and Corrected.) By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. *Price, Rs 3; postage, 6 annas.*

Further Notes on the Rungpore Records, Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. *Price, Re. 1; postage, 3 annas.*

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahmapooter. *Price, Rs. 5; postage, 8 annas*

Selections from Divisional and District Annual Administration Reports, 1872-73, with the Government Resolutions on them. *Price, Rs. 5; postage, 12 annas.*

Selections from the Supplement to the *Calcutta Gazette*, 1871 to 1874. *Price, Rs. 2-8; postage, 6 annas.*

Report on the Effects of Artificial Respi-ration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical, and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. *Price, Rs. 3; postage, 7 annas*

The Quarterly Civil List for Bengal, corrected up to the 1st October 1877. *Price, Rs. 3; postage, 8 annas.*

Rules for the Guidance of Officers in the Opium Department. *Published by authority of the Board of Revenue, Lower Provinces. Price, Rs. 3; postage, 4 annas.*

Progressive Colloquial Exercises in the Lushai Dialect of the Dzo or Kuki Language. With Vocabularies and Popular Tales (noted). By Captain THOMAS HERBERT LEWIN, B.S.C., Deputy Commissioner, Chittagong Hills. *Price, Rs. 6; postage, 5 annas.*

Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. *Price, Rs. 3-8; postage, 11 annas.*

Descriptive Ethnology of Bengal. By EDWARD TUITE DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chutia Nagpur; Member of the Asiatic Society of Bengal, &c. *Illustrated by Lithograph Portraits copied from Photographs.* Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

Price—Bound copies ...	... Rs. 45	0	0
„ Unbound copies ...	... „ 35	0	0

Notes on the History of Midnapore, as contained in records extant in the Collector's Office. By J. C. PRICE, Officiating Settlement Officer of Midnapore. Vol. I. *Price, Rs. 3; postage, 5 annas.*

The Winds of Northern India. By H. F. BLANFORD, Esq., Meteorological Reporter to Government. *Price, Re. 1 per copy; postage, 4 annas.*

The Statistical Reporter, edited by H. J. S. COTTON, Junior Secretary to the Government of Bengal.

Vol. I, bound in full cloth, lettered	... Rs. 10	0	0
Vol. II, ditto ditto	... „ 10	0	0
Vol. III, ditto ditto	... „ 6	0	0
Single copies of monthly Nos.	... „ 2	0	0

Annual Statement of the Sea-borne Trade and Navigation of the Bengal Presidency, and of its Chief Port and each of the Subordinate Ports, with Foreign Countries, for the official year 1875-76. Vol. I. *Price, Rs. 12; postage, Re. 1-4.*

The Books named below having been de-clared a part of the obligatory equipment of Emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each:—

South America Pilot, Part I	... Rs. 4	4	0
West India Pilot, Vol. I	... „ 3	0	0
West India Pilot, Vol. II	... „ 6	0	0

Apply to E. M. LEWIS, *Bengal Secretariat Press, 28, Chowringhee Road, Calcutta.*

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 15, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

To

RADHAGOBIND SHAW, son of BROJOLOLL SHAW, now or late of Dacca.

Take notice that whereas the sum of Rs. 64,673-14-1 and interest thereon at the rate of 5 per cent. per annum is now due from you, the said Radhagobind Shaw, and from your firm of Brojolol, Radhagobind Shaw, to the Bank of Bengal, a corporation carrying on business in the Strand Road, Calcutta, in respect of a certain decree in suit No. 169 of 1876, of the Court of the District Judge of Zillah Dacca, wherein the said Bank are plaintiffs and you are defendant, and whereas payment thereof has been demanded from you and your said firm by the said Bank and refused by you on behalf of yourself and the said firm, and whereas there is now standing in the name of you Radhagobind Shaw capital stock of the Bank of Bengal amounting to Rs. 17,454-8-8 in the books of the said Bank. Now know you that unless the said sum or debt of Rs. 64,673-14-1 and interest thereon at the rate of 5 per cent. per annum from the 4th day of December 1877 up to date of payment shall be repaid to the said Bank during the space of three months from the 15th day of December 1877, the said Bank will cause the said stock to be advertized for sale and sold by public auction and apply the proceeds of such sale in or towards payment of the said debt and of all interest due thereon in manner prescribed by Section 17 of The Presidency Banks' Act, 1876. This notice is given under the said Section 17 of the said Act, and in virtue of all other powers and rights which the said Bank may have in this behalf.

Dated this 7th day of December 1877.

W. D. CRUICKSHANK,
Offg. Secy. and Treasurer,
Bank of Bengal.

PROMISSORY NOTES.

Lost

Two 4 per cent. Government Promissory Notes, No. 015719 of 1835-36 and No. 095796 of 1865. for Rs. 1,000 each, standing in the name of Heera Lall, the Proprietor. Payment of the above Notes and of interest thereupon has been stopped in the Public Debt Office, Bank of Bengal, and application is made to Public Debt Office for the issue of Duplicates in favor of the Proprietor.

LUCKNOW, *The 15th Nov. 1877.* } HEERA LALL.

Lost.

A Government Promissory Note No. 087756, 031976, dated 1st May 1865, for Rs. 5,000, at 4 per cent., standing in my name and never endorsed to anybody and enfaced in Burdwan. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate in my favor.

JADUB CHUNDER PAUL.

Shagunge, Zillah Hooghly.

Lost

A Government Promissory Note No. 085045, dated 1st May 1865, for Rs. 5,000, at 4 per cent., standing in my name and never endorsed to anybody and enfaced in Burdwan. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate in my favor.

SHREERAM PAUL.

Shagunge, Zillah Hooghly.

Promissory Notes.

The following Government Promissory Notes, standing in the name of the undersigned, have been lost or burnt. The payment of the interest of the Notes has been stopped :—

No.	032266 of 1865 on 4 per cent.	...Rs.	1,000
„	032267 „ „ „	... „	1,000
„	032268 „ „ „	... „	1,000
„	032269 „ „ „	... „	1,000
„	047000 of 1842-43 on 4 per cent.	„	1,000
„	047001 „ „ „	„	1,000
„	047002 „ „ „	„	1,000
„	047003 „ „ „	„	1,000
„	027710 of 1872 on 4½ per cent.	... „	1,000
„	027711 „ „ „	... „	1,000
	TOTAL	...	10,000

MOHES CHUNDER SEN,
Late Subordinate Judge,
now on pension.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 51.] CALCUTTA, SATURDAY, DECEMBER 22, 1877. [Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Sundt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General.—(*Nothing for publication.*)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

The Opium Bill, 1877.

The Indian Arms Bill, 1877.

SUPPLEMENT No. 51.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 21st December 1877.

No. 1010.—The Hon'ble E. G. Birch, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for ten months, with the necessary subsidiary leave, from the 15th February next, or from any subsequent date on which he may avail himself of it.

EXAMINATIONS.

The 20th December 1877.

No. 145.—The following revised clause of the Regulations for the Examination of candidates for the Civil Service of India to be held in June and July 1878, is published for general information, in supersession of clause 9 of the Regulations published with Home Department Notification No. 125, dated 16th November 1877:—

9. Selected candidates, before proceeding to India, will be on probation for two years, during which time they will be examined periodically, with a view of testing their progress in the following subjects:—*

	Marks.
1. Law...	1,250
2. Classical Languages of India—	
Sanskrit	500
Arabic	400
Persian	400
3. Vernacular Languages of India (each)	400
4. The History and Geography of India	350
5. Political Economy ...	350

In these Examinations, as in the open competition, the merit of the candidates examined will be estimated by marks, and the number set opposite to each subject denotes the greatest number of marks that can be obtained in respect of it at any one Examination. The Examination will be conducted by means of printed questions and written answers, and by *vivâ voce* Examination, as may be deemed necessary. The last of these Examinations will be held at the close of the second year of probation, and will be called

* Full instructions as to the course of study to be pursued will be issued to the successful candidates as soon as possible after the result of the open competition is declared.

the "Final Examination," at which it will be decided whether a selected candidate is qualified for the Civil Service of India. At this Examination candidates will be permitted to take up any one of the following branches of Natural Science, *viz.*,—Botany, Geology, and Zoology, for which 350 marks will be allowed.

MEDICAL.

The 20th December 1877.

No. 682.—The under-mentioned Assistant Surgeons are promoted to the grades, and with effect from the dates, specified opposite their names:—

Names.	To what grade promoted.	Date of promotion.
Babu Rajkishen Mookerjee	1st Grade	27th May 1877
„ Upendronath Sen	2nd Grade	1st Nov. 1877
„ Kalikrishna Ghose	2nd Grade	1st Nov. 1877

PATENTS.

The 17th December 1877.

No. 727.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay and the North-Western Provinces. A copy of every specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency, to public inspection upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 43 of 1877.—Mr. J. H. Barry, of Bundookmara Tea Garden in Cachar, for improvements in withering or softening tea leaf in the green state when freshly gathered, and in curing tea when affected or injured by damp or mildew or the like.

No. 56 of 1877.—Mr. J. Ireland, of Edward Street, Manchester, County of Lancaster, England, for improvements in reducing metallic ores and apparatus therefor.

No. 57 of 1877.—Mr. J. Ireland, of Edward Street, Broughton Lane, Manchester, England, Engineer, for improvements in the reduction of oxide ores of iron and other metals.

No. 59 of 1877.—Mr. W. Greig, residing at 22, Park Street, Calcutta, for drying tea and frying or preparing the green leaf for rolling by steam heat instead of by charcoal and wood-fire as heretofore generally done.

No. 65 of 1877.—Mr. St. G. L. Fox, of London, England, for improvements in the means or apparatus for lighting and extinguishing gas lamps by electricity.

No. 90 of 1877.—Mr. G. H Carbutt, of Great Tower Street, in the City of London, England, for improvements in apparatus for decorticating and cleaning rice and other grain.

J. O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FIBRES AND SILK.

Simla, the 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of rheea, ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine, having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile, the demand for rheea continues, and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council, therefore, considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Böhmeria nivea.*

4. A smaller reward, not exceeding ten thousand rupees, will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost, including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India, and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties, and the fibre prepared from them must, moreover, always be much more costly than the fibre produced from green stems.

Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre, unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund, or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund, or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*:—

(1) That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2) That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars:—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government, or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens through this Department.

COMMERCE AND TRADE.

Calcutta, the 21st December 1877.

No. 513.—The Governor-General in Council is pleased, in the exercise of the power conferred by Section 3 of Act XI of 1850, to make the following rules for calculating the measurement for tonnage of such native decked ships and vessels employed in coasting voyages or between India and Ceylon as may be registered under that section in British Burma:—

Hull. Measure the length along the deck from the afterpart of the stem to the forepart of the stern post.

Secondly.—The breadth from the broadest part from skin to skin.

Thirdly.—The depth from under the tonnage deck down the pump well to skin.

Multiply these three dimensions together and divide the product by 130, and the quotient will be the tonnage of the hull of such vessel.

Poop or other closed-in space. If the vessel have a poop or other closed-in space, measure the inside length, breadth and height of such part thereof as may be included within the bulk-heads, whether enclosed within the foremost bulkhead or not.

Multiply these three measurements together and divide the product by 92·4; the quotient will be the number of tons to be added to the tonnage of hull of such vessel.

NOTE—In measuring breadth, the skin is the inner side of the inner planking, and if a boat or vessel has no inner planking, a thin batten laid on or against the inner side of the timbers would represent the inner skin, and in measuring depth, the floor timber, or, in its absence, the upper part of the kelson shall represent the skin.

MINERALS AND GEOLOGICAL SURVEY.

The 20th December 1877.

No. 55.—Mr. Jules Schaumburg, Artist, attached to the Geological Survey of India, is granted one month's privilege leave under the rules in Chapter VII of the Civil Leave Code, with effect from the 1st January next, or any subsequent date on which he may avail himself of it.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 21st December 1877.

No. 3501*G*.—Captain J. R. McK. Homfray, Wing Officer, Bhopal Battalion, is appointed Boundary Settlement Officer in Bundlecund, and *ex-officio* Assistant to the Political Agent in Bundlecund, with effect from the date of assuming charge.

No. 3511*G*.—Captain R. G. E. Dalrymple, Officiating Political Assistant, 1st Class, and Officiating Cantonment Magistrate, Nowgong, is transferred to Morar as Officiating Assistant Cantonment Magistrate; and Major H. M. B. Burlton, Officiating Political Assistant, 1st Class, and Assistant Cantonment Magistrate, Morar, is transferred to Nowgong as Officiating Cantonment Magistrate.

No. 3513*G*.—Mr. A. H. T. Martindale, M. C. S., Assistant to the Collector and Magistrate of the District of Coimbatore, is appointed Junior Attaché, Foreign Department, with effect from the forenoon of the 7th November 1877, *vice* Lieutenant Temple.

Mr. Martindale was granted privilege leave under Section 32 of the Civil Leave Code, from the forenoon of the 10th to the forenoon of the 30th November 1877.

No. 3515*G*.—The undermentioned Attachés to the Resident at Hyderabad have passed the prescribed Departmental tests in Law according to the Lower Standard :—

Edalji Bahmanji Dastúr.
C. Bhima Rao.

No. 3516*G*.—Captain N. C. Martelli, on special duty at Ulwar, is appointed to officiate as Political Assistant, 1st Class, and 1st Assistant to the Agent to the Governor General for Rajputana, with effect from the date of assuming charge, *vice* Mr. H. M. Durand.

This notification supersedes that portion of the notification of this Department, No. 3186G., dated 8th November 1877, published in page 665 of the *Gazette of India* of the 10th idem, which relates to Captain Martelli.

No. 3518*G*.—The services of Mr. F. C. Daukes, C.S., Officiating Political Agent, 3rd Class, and Officiating Assistant Secretary, Foreign Department, are placed at the disposal of the Home Department, with effect from the forenoon of the 10th December 1877.

No. 3520*G*.—Mr. J. R. Fitzgerald, Officiating Assistant to the Resident, and Officiating Assistant to the General Superintendent of Operations for the suppression of Thuggee and Dacoity in Hyderabad, is confirmed in those appointments, with effect from the 15th November 1877.

No. 3521*G*.—Lieutenant-Colonel W. F. Kincaid, Officiating Political Agent, 2nd Class, to officiate as Political Agent, 1st Class, with effect from the date on which Major Peacock assumes charge of the Moorshedabad Agency.

Captain and Brevet-Major H. P. Peacock, Commandant, Governor General's Body Guard, is appointed to officiate as Political Agent, 2nd Class, and posted to Moorshedabad as Agent to the Governor General, with effect from the date of assuming charge.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Fort William, the 17th December 1877.

No. 2661.—Mr. F. J. Atkinson is appointed to officiate as Assistant to the Accountant General, Punjab.

Mr. C. E. Crawley is appointed to officiate as Assistant to the Accountant General, Bombay.

MINT AND CURRENCY.

The 21st December 1877.

No. 2776.—The following Despatch from Her Majesty's Secretary of State for India, No. 384, dated 15th November 1877, with enclosures, is published for general information :—

FINANCIAL. INDIA OFFICE;
No. 384. *London, the 15th November 1877.*

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I forward herewith copy of the Report of the Deputy Master of the Royal Mint, dated 24th October 1877, on the Pyx coins of the Calcutta and Bombay Mints for the year 1876.

2. The Report states that "the Standard "weight of the coins has been maintained with the "usual accuracy, and their average composition, "as ascertained by assay, is satisfactory."

3. As intimated in the Financial Despatch to your Government, dated the 11th November 1869, No. 387, you will observe that parting assays have been made of the Silver coins of both the Mints, in order to ascertain the average proportion of gold contained in them, the result of which is shown in the Report.

4. A copy of the Report has been transmitted to the Government of Bombay.

ROYAL MINT,
The 24th October 1877.

To the Secretary, Treasury.

SIR,—The examination of the Pyx coins of the Indian Mints, transmitted to me by direction of the Lords Commissioners of Her Majesty's Treasury on the 17th ultimo, being completed, I have the honor to report on the weight and fineness of the coins and to return the bullion remaining.

No. $\frac{14997}{77}$.

The coins were first weighed singly by the Mint Balance and were then handed to one of the Assayers of the Mint, by whom each coin has been separately assayed and reported on.

CALCUTTA MINT.
Silver.

	oz.
Fine ...	10·108
Standard ...	13·550
	23·658

BOMBAY MINT.
Silver.

	oz.
Fine ...	8·100
Standard ...	8·670
	16·770

The Standard weight of the coins has been maintained with the usual accuracy, and their average composition, as ascertained by assay, is satisfactory.

In accordance with the directions of Their Lordships, I have caused "parting" assays to be made of the Silver coins of each Presidency, in order to ascertain the average proportion of gold contained in them, and the result is shown in my Report. These assays have been made in the manner detailed in my Report of the 25th October 1869.

Weight and Fineness of Coins issued from Indian Mints, 1876.

Number of pieces.	Mint.	Denomination of Coin.	Average weight of a piece. Grains.	Proportion of silver in 1,000 parts.	Average proportion of gold in the silver coins, as ascertained by parting assay (in 1,000 parts).
40	Calcutta	Rupees	180·135	916·145	·140
30	"	Half-Rupees	90·003	915·863	
30	"	Quarter-Rupees ...	45·110	916·196	
30	"	Two-anna Pieces ...	22·517	916·073	
40	Bombay	Rupees	179·977	916·005	·170
6	"	Half-Rupees	90·033	915·583	
8	"	Quarter-Rupees ...	45·112	915·962	
10	"	Two-anna Pieces ...	22·500	916·920	

The 21st December 1877.

No. 2797.—*Imports and Exports of Gold and Silver during the calendar year 1877 :—*

	Gold.			Silver.			Total.		
	Imports.	Exports.	Net. Imports.	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of November	16,04,544	7,67,200	8,37,344	2,83,17,320	16,25,217	2,66,92,103	2,99,21,864	23,92,417	2,75,29,447
First eleven months ...	1,88,84,198	1,02,08,559	86,75,639	14,91,90,229	1,24,36,489	13,67,53,740	16,80,74,427	2,26,45,048	14,54,29,379

Silver received and coined in the Mints at Calcutta and Bombay during the calendar year 1877.

	Bullion or Coin received		Coined and examined.
	From the Paper Currency Department and (petty amounts) from Government Officers.	From Merchants.	
	Rs.	Rs.	Rs.
In the month of November 1877—			
Calcutta	97,05,119	...	91,27,409
Bombay	1,24,95,679	...	1,24,96,875
Total ...	2,22,00,798	...	2,16,24,284
First eleven months—			
Calcutta	3,87,66,499	1,968	3,72,50,599
Bombay	8,50,37,220	...	8,66,77,838
Total ...	12,38,03,719	1,968	12,39,28,437

CIVIL PENSION CODE.

The 21st December 1877.

No. 2798.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department :—

The following despatch from Her Majesty's Secretary of State for India is published for general information :—

FINANCIAL. INDIA OFFICE;

No. 342. *London, 25th October 1877.*

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have considered in Council your Financial letter, dated the 13th August 1877, No. 241, recommending that Uncovenanted Officers may be allowed to retire on a superannuation pension at the age of 55 years without producing medical evidence of inefficiency.

2. You point out that, under existing rules, an Uncovenanted Officer who has attained the age of 55 years is only eligible for privilege leave, and for any special leave to which he may be entitled, and you consider it inequitable that an officer should be deprived of the privilege of furlough because he has attained to a certain age, and yet not allowed to retire without a certificate of inefficiency, which he may not be able to procure.

3. Your proposition is approved, on the understanding that a superannuation pension will only be granted to an officer who would be entitled to a pension of like amount if he had retired on medical certificate.

In accordance with the orders contained in this despatch, His Excellency in Council directs the

following additions to the Civil Pension Code and amendments thereof:—

Section 56 (page 29).

INSERT BEFORE "compelled," "entitled or" AND ADD RULE 5 ON PAGE 31.—An officer in a superior grade who has attained the age of fifty-five years may, at his option, retire from the service on a superannuation pension.

STRIKE OUT THE LAST SENTENCE OF PRESENT RULE 1, PAGE 30.

With the sanction of Her Majesty's Secretary of State for India in Council, the Governor General in Council directs that the following be substituted for Section 89 on page 49:—

Section 89.—A pension or gratuity is payable as follows:—

I.—If it is stated in Rupees—

(*a*)—at any Treasury of the Government of India in India; or

(*b*)—if the recipient is resident elsewhere than in Asia, at his option at the Home Treasury of the Government of India, at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments.

II.—If the amount is stated in Sterling—

(*a*)—at the Home Treasury of the Government of India; or

(*b*)—if the recipient is resident in Asia, at his option at any Treasury of the Government of India in India, at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments.

Omit the words from "at the rate of exchange" to the end in Rule 1 under Section 89, and for the words "Rule 1" in Rule 2 under the same section substitute the following:—

"The Rule for the payment at the Home Treasury of a pension at the rate of exchange fixed yearly for the adjustment of financial transactions between the Imperial and Indian Governments."

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 20th December 1877.

APPOINTMENTS AND PROMOTIONS.

No. 1134.—MEDICAL DEPARTMENT—

Deputy Surgeon-General, with temporary rank, R. H. Perkins to have permanent rank from the 10th December 1877, *vice* Deputy Surgeon-General J. T. C. Ross, retired.

The 21st December 1877.

No. 1135.—Surgeon-Major J. A. Marston, M.D., Army Medical Department, to be Secretary to the Surgeon-General, British Forces, with effect from the 10th December 1877, in succession to Surgeon-Major J. Ogilvy, M.D., whose Indian tour of service has expired.

No. 1136.—STAFF CORPS—

The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Francis Sheffield Sorell, 45th Foot, Wing Officer, 4th Infantry, Hyderabad Contingent,—5th September 1876.

No. 1137.—The under-mentioned Officer of the Bengal Staff Corps, having completed 26 years' service, is promoted to the rank of Lieutenant-Colonel, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Major Francis Howell Jenkins,—20th December 1877.

No. 1138.—The under-mentioned Officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866; subject to Her Majesty's approval:—

Captain Horace Ralph Spearman	18th Dec. 1877.
Captain Francis Richard Arabin Brown Constable Captain James Duncan Macpherson	19th Dec. 1877.
Captain William Heathcote Unwin ... ... Captain Francis Charles Walker Drummond ...	20th Dec. 1877.

No. 1139.—The under-mentioned Officer, having completed twenty years' service, including six years in the Staff Corps, is promoted to the rank of Major from the date specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Captain Arthur L'Estrange Hamilton Holmes, Bengal Staff Corps,—15th December 1877.

No. 1140.—The under-mentioned Officer, having completed twelve years' service, including four years in the Staff Corps, is promoted to the rank of Captain from the date specified under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Lieutenant Andrew Kennedy Macpherson, Bengal Staff Corps,—19th December 1877.

No. 1141.—BREVET—

The under-mentioned Officers of the Staff Corps, having completed five years' service as substantive Lieutenant-Colonel, are promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant-Colonel William Howell Boynon, Bombay Staff Corps.
Lieutenant-Colonel John Thornhill Watson, Bengal Staff Corps.
Lieutenant-Colonel William Oliver Swanston, Madras Staff Corps.
Lieutenant-Colonel William Henry Robinson Godfrey, Madras Staff Corps.
Lieutenant-Colonel Charles Metcalfe Hailes, Madras Staff Corps.
Lieutenant-Colonel Joseph White Orchard, Bengal Staff Corps.
Lieutenant-Colonel Alexander Davidson Clay, Madras Staff Corps.
} 20th December 1877.

No. 1142.—PUBLIC WORKS DEPARTMENT—

The following promotions are made in the Warrant Grades of the Public Works and Barrack Departments, with effect from the dates specified:—

To Deputy Commissary.

Honorary Lieutenant and Assistant Commissary Patrick Grice, Assistant Engineer, 3rd grade, Punjab, from 30th June 1877, *vice* Deputy Commissary Q. S. Griffiths, deceased.

Honorary Lieutenant and Assistant Commissary Henry Smith, Barrack-master, 2nd class, from 30th June 1877, *supernumerary.*

To Assistant Commissary.

Honorary Lieutenants and Deputy Assistant Commissaries—

Lawrence Lesmond.
James Cargin.
Michael Collins.
Robert George Davies.
John Modget.

Barrack-masters, 1st class, from 30th June 1877, *supernumerary*—

Honorary Lieutenant and Deputy Assistant Commissary Joseph Mole, Assistant Engineer, 1st grade, Military Works Branch, from 30th June 1877, *vice* Assistant Commissary Grice, promoted.

To Deputy Assistant Commissary.

Conductor Mathew Gaynor, Supervisor, 1st grade, Mysore, from 30th June 1877, *vice* Deputy Assistant Commissary Mole, promoted.

To Conductor.

Sub-Conductor William Cummings, Supervisor, 1st grade, Bengal, from 3rd April 1877, *vice* Conductor W. Herdman, deceased.

Sub-Conductor George Mortimer, Overseer, 1st grade, Military Works Branch, from 30th June 1877, *supernumerary.*

Sub-Conductor James Fitzgibbon, Sub-Engineer, 3rd grade, Mysore, from 30th June 1877, *vice* Conductor Gaynor, promoted.

Sub-Conductor Nicholas Hutchinson, Barrack-Sergeant, from 30th June 1877, *supernumerary.*

EQUIPMENT.

No. 1143.—Officers Commanding Valise equipped Regiments will submit to the Ordnance Department indents for condemned or part-worn haversacks for use during the passage to England, for the time-expired men, invalids, and men proceeding home for duty at the depôts.

The indent for the current year should be submitted at once, and in future years so soon as the number of men to proceed home is known.

FURLOUGH AND LEAVE.

No. 1144.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel (Brevet Colonel) Lestock Boileau Jones, Bengal Staff Corps, Commandant, 3rd Punjab Cavalry, Punjab Frontier Force,—medical certificate, for two years, under Rule XIV, Clause I, of the Regulations of 1868, with effect from the 10th December 1877, the date of his departure from Bombay per "Travancore."

Lieutenant-Colonel (Brevet Colonel) Conolly O'Brien Palmer, Infantry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Lieutenant-Colonel (Brevet Colonel) William Joseph Fitzmaurice Stafford, Bengal Staff Corps,—private affairs, for nine months, under Rule IX of the Regulations of 1868.

Captain William Burnet Craigie, General List, Cavalry, Squadron Officer, 2nd Bengal Cavalry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Captain Edward Barry Bishop, Bengal Staff Corps, Squadron Officer, 2nd Punjab Cavalry, Punjab Frontier Force,—medical certificate, for two years, under Rule XIV, Clause I, of the Regulations of 1868.

Lieutenant P. A. MacMahon, Royal Artillery, 2nd Subaltern, No. 1 Mountain Battery, Punjab Frontier Force,—medical certificate, for eighteen months, under Rule IX, note I, of the Regulations of 1868.

Lieutenant Charles Andrew Coles, Bengal Staff Corps, Wing Officer, 36th (The Bareilly) Regiment of Native Infantry,—medical certificate, for two years, under Rule XIV, Clause I, of the Regulations of 1868.

No. 1145.—With reference to G. G. O. No. 211 of 1876, Surgeon C. W. S. Deakin, Officiating Medical Officer, 34th (the Futtehgurh) Regiment of Native Infantry, was granted by the Right Hon'ble the Secretary of State for India an extension of leave for six months on medical certificate.

No. 1146.—The following order issued by the Government of Bombay is confirmed:—

No. 782, dated the 6th December 1877.—Granting Major John Henry Blanshard, Invalid Establishment, furlough to Europe for one year, on medical certificate, under the Furlough Regulations of 1854, with the necessary subsidiary leave.

No. 1147.—Lieutenant S. J. Tucker, Calcutta Volunteer Rifle Corps, is granted leave of absence to proceed to England for six months, on urgent private affairs, from the 15th December 1877.

No. 1148.—The following extract from List No. 22, dated the 23rd November 1877, received from the India Office, is published for general information:—

Permitted to return.

Honorary Captain P. Rubie.
Lieutenant-Colonel W. B. Thomson.
Captain M. A. Alves.
Conductor B. Morley.
Major H. W. Gordon.
Colonel R. Murray.
Captain C. J. R. Fulford.
Major M. P. Moriarty.
Conductor R. F. Castellari.

Granted extensions of Leave.

Lieutenant-Colonel G. C. Thomson,	6	months.	M. C.
Colonel G. D. Pritchard,	7	months,	P. A.
Captain F. E. Wiggens,	3	,,	M. C.
Captain H. Y. Murray,	2	,,	P. A.
Major C. Crawford,	6	,,	M. C.
Colonel F. J. Stephenson,	7	days,	P. A.

No. 1149.—REPORTS OF ARRIVAL—

Deputy Surgeon-General A. C. C. DeRenzy,—Bombay, 9th December 1877.

Surgeon-Major L. F. Dickson, M.D.,—Fort William, 11th December 1877.

Surgeon C. J. McKenna, Medical Officer, 39th (The Allygurh) Regiment of Native Infantry,—Bombay, 9th December 1877.

Captain C. E Shepherd, Bengal Staff Corps, Executive Engineer, 3rd grade, Public Works Department, Tirhoot Railway,—Fort William, 11th October 1877 (date of departure on furlough, 13th June 1876).

Surgeon G. C. Hall,—Bombay, 10th October 1877 (date of departure on furlough, 20th April 1877).

No. 1150.—The under-mentioned Officers of the Royal Engineers, who have been placed under orders for duty in the Bengal Presidency, reported their arrival on the date specified :—

Lieutenants Frederick Peel, John Elford Dickie, Arthur Rutherford Ancrum, and Herbert Edward Stacy Abbott,—Bombay, 7th December 1877.

HOSPITAL SUPPLIES.

No. 1151.—The following correction to be made in G. G. O. No. 441 of 1877 :—

"*Air beds and cushions for British Troops,*" expunge the words "or Brigade of Artillery" in third and fourth lines.

PAY AND ALLOWANCES.

No. 1152.—PAY CODE—

Article 1170, clause *m*, Pay Code for India, Volume I, is reconstructed as follows :—

"*m.*—When ordered to another station to perform the duties of any occasional or strictly temporary staff or other appointment, if the Officer derives no pecuniary benefit from the transfer. If, however, the total gain in staff pay be less than his total authorized travelling expenses, the difference only will be paid by the State."

G. L. No. 417-18 of 14th July 1873.

PENSIONS.

No. 1153.—Honorary Surgeon V. E. R. Ardagh, of the Subordinate Medical Establishment of the Hyderabad Contingent, is granted a retiring pension of £150 per annum, payable in Europe.

No. 1154.—The under-mentioned out-pensioners of the Royal Hospital at Chelsea are permitted to draw their pensions (which are chargeable to Imperial Revenue) in India, from the dates they cease to receive regimental pay :—

Henry Thomas Fremantle, late 89th Foot,—seven pence per diem, for fifteen months.

James Alexander Johnson, late 48th Foot,—one shilling per diem.

John Lear, late Royal Horse Artillery,—one shilling per diem.

No. 1155.—First Class Hospital Assistant Imam Khan, attached to the Customs Hospital, Chuckker Nugger, is granted a pension of Rs. 20 per mensem from the date of his discharge, payable in the North-Western Provinces Circle.

No. 1156.—First Class Hospital Assistant Mahomed Zameer, of the 35th Regiment of Native Infantry, is granted a pension of Rs. 20 per mensem from the date of his discharge, payable in the Presidency Circle.

No. 1157.—Uchul Kooer, widow of Subadar Gungah Sing, of the 16th Regiment Native Infantry, is admitted to the Jemadar's rate of 3rd class Order of Merit pension, *viz.*, Rs. 5-10-8 per mensem, for three years from the 12th April 1877, payable in the North-Western Provinces Circle.

No. 1158.—In G. G. O. No. 767 of 1877, opposite the names of Lance Duffadars "Mahomed Izhag" and "Shaddee," 10th Bengal Lancers, transferred to the Pension Establishment on Rs. 7 as "Duffadars," *read* Rs. *4* as *Sowars.*

RETIREMENTS.

No. 1159.—Surgeon-Major Henry Francis Williams, M.D., is permitted to retire from the service on a pension of £456 per annum, with effect from the 5th January 1878.

TRANSFER OF OFFICERS.

No. 1160.—The services of Captain R. J. Bond, Royal Engineers, are, with reference to the Notification by the Public Works Department, No. 522, dated the 11th December 1877, replaced at the disposal of His Excellency the Commander-in-Chief.

No. 1161.—The services of Lieutenant H. L. Ramsay, Bengal Staff Corps, Officiating Squadron Officer, 9th Bengal Cavalry, are placed temporarily at the disposal of the Foreign Department.

No. 1162.—The services of First Class Apothecary D. J. Tresham are placed at the disposal of the Government of Bengal.

No. 1163.—The services of First Class Apothecary J. F. Mills are placed temporarily at the disposal of the Government of Bengal.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 21st December 1877.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers, on the dates specified, were received in the Military Department from the 8th to 21st December 1877 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
1st Battalion, 3rd Foot ...	Colonel T. A. Cox, C.B. ...	9th December 1877 ...	Cawnpore.		
4th Hussars ...	Captain J. W. Lay ...	16th December 1877 ...	Rawal Pindi.		

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 21st December 1877.

APPOINTMENTS AND PROMOTIONS.

No. 40.—Mr. Frederick William Allen to be a 2nd grade Officer in Her Majesty's Indian Marine, from date of joining.

SURVEYS.

No. 41.—Under the authority of the Right Hon'ble the Secretary of State for India, His Excellency the Governor General in Council is pleased to notify that, after a period of six months from the date of this notice, no officer of Her Majesty's Indian Marine, or serving under the Marine Department, will be allowed to undertake private surveys or other private business, except with the express permission of the Government of India.

Such permission will not be given if there be at the place persons not in the service of Government competent and willing to perform the work; and when in the absence of such persons permission is given, the work must be performed out of office hours, and must not in any way be allowed to clash with the officer's proper duties.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 18th December 1877.

No. 528.—The following Officers are temporarily transferred from the Western System of State Railways to North-Western Provinces and Oudh :—

Major H. R. Faber, R E, Executive Engineer, 1st Grade.
Mr. J. M. Luff, Executive Engineer, 1st Grade.
Mr. C. J. Shaw, Executive Engineer, 1st Grade.
Mr. A. S. Gerrard, Assistant Engineer, 1st Grade.
Mr. C. P. O'Rafferty, Assistant Engineer, 1st Grade.
Mr. J. E. N. Boydell, Assistant Engineer, 2nd Grade.
Mr. E. Baker, Assistant Engineer, 2nd Grade.
Mr. N. A. R. Chambers, Assistant Engineer, 2nd Grade.
Lieutenant R. Jennings, R.E., Assistant Engineer, 2nd Grade.
Mr. R. W. Roberts, Assistant Engineer, 2nd Grade.
Bhobun Mohun Bose, Assistant Engineer, 2nd Grade.
Russick Lall Roy, Assistant Engineer, 2nd Grade.
Sheo Dyal, Assistant Engineer, 2nd Grade.
Dharm Sing Soin, Assistant Engineer, 3rd Grade.

The 19th December 1877.

No. 529.—Mr. C. E. Housden, Engineer Apprentice, Rajpootana, is promoted to the rank of Assistant Engineer, 3rd Grade, with effect from 23rd October 1877.

No. 530.—The following Engineer Apprentices, attached to the Punjab Provincial Establishment, are promoted to the rank of Assistant Engineer, 3rd Grade, from the dates specified :—

Mr. H. Granville, 6th October 1877.
Mr. W. MacDonald, 1st June 1877.

No. 531.—The under-mentioned Officers are transferred from the Western to the Central System of State Railways :—

Mr. J. W. Christison, Assistant Engineer, 1st Grade.
Mr. A. Bewley, Assistant Engineer, 2nd Grade.

No. 532.—With reference to Bengal Government Notification No. 5387 A of 26th November 1877, the following 3rd Grade Assistant Surgeons are posted temporarily to the Central System of State Railways for employment on the Neemuch Railway :—

Assistant Surgeon Heeralall Bose.
" " Chunder Bhusun Bose.
" " Nogendra Nath Bhuttachargya.

The 20th December 1877.

No. 534.—Mr. E. Lacey, Accountant, 1st Grade, Tirhoot State Railway, is transferred, as a temporary arrangement, to the office of the Accountant General, Public Works Department.

No. 535.—The under-mentioned Officers are re-transferred from Mysore to the province and branch noted :—

To Bengal Irrigation Branch.

Colonel G. A. Searle, M.S.C., Executive Engineer, 1st Grade.

To Military Works Branch.

Major D. C. Walker, R.E., Executive Engineer, 2nd Grade.

The 21st December 1877.

No. 537.—Mr. B. Clark, Assistant Engineer, 1st Grade, is re-transferred from Madras to Bengal Provincial Establishment.

No. 538.—ERRATUM.—In Public Works Department Notification No. 383, dated 31st August 1877, in the permanent promotions *vice* Colonel A. R. Bayly from 1st April 1877, for "Lieutenant S. C. Turner, R.E., Executive Engineer, 4th," substitute "Captain W. L. Greenstreet, R.E., Executive Engineer, 4th (temporary 2nd)."

No. 539.—The Governor General in Council is pleased to make the following promotions in the Engineer Establishment attached to the Military Works Branch of the Public Works Department, with effect from the 5th August 1877, *vice* Colonel Dumbleton, retired :—

Permanent.

Major G. E. L. S. Sanford, R.E., Executive Engineer, 2nd Grade, to Executive Engineer, 1st Grade.
Captain F. F. Cotton, R.E., Executive Engineer, 3rd Grade, to Executive Engineer, 2nd Grade.
Mr. W. H. Johnson, Executive Engineer, 4th Grade (temporary 2nd Grade), to Executive Engineer, 3rd Grade.
Mr. J. E. Hilton, Assistant Engineer, 1st Grade (temporary Executive Engineer, 3rd Grade), to Executive Engineer, 4th Grade.
Lieutenant W. Peacock, R.E., Assistant Engineer, 2nd Grade (temporary 1st Grade), to Assistant Engineer, 1st Grade.

Temporary.

Lieutenant J. T. Rice, R.E., Assistant Engineer, 2nd Grade, to Assistant Engineer, 1st Grade, *vice* Lieutenant Peacock, R.E., confirmed.

Consequent on the return of Mr. W. H. King, Executive Engineer, 4th Grade, temporary rank, from furlough on the 6th November 1877, the following officers reverted to their substantive grades :—

Lieutenant J. W. Thurburn, R.E., to Assistant Engineer, 1st Grade.

Lieutenant J. T. Rice, R.E., to Assistant Engineer, 2nd Grade.

TELEGRAPH.

The 20th December 1877.

No. 533.—The following acting appointments are made in the Persian Section of the Indo-European Telegraph Department, *vice* Mr. E. J. D. Walker, Superintendent, 1st Grade, proceeding on furlough, with effect from the date of his embarkation :—

Mr. F. T. B. Daniell, Superintendent, 2nd Grade, to officiate as Superintendent, 1st Grade.

Mr. J. R. Preece, Assistant Superintendent, 1st Grade, to officiate as Superintendent, 2nd Grade, *vice* Mr. Daniell.

Mr. J. J. Fahie, Assistant Superintendent, 3rd Grade, to officiate as Assistant Superintendent, 2nd Grade, *vice* Mr. Preece.

Mr. J. Fargues, Civil Signaller, 1st Grade, to officiate as Assistant Superintendent, 3rd Grade, *vice* Mr. Fahie.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 22, 1877. Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 15th December 1877.

Offices opened and closed during the month of November 1877.

Name of Station.	Where situated.	Date.	REMARKS.
*Cherat ...	Punjab ...	28th ...	Closed.
*Guneshkhind ...	Bombay Presidency	3rd ...	Ditto.
*Kalka ...	Punjab ...	25th ...	Ditto.
*Malabar Point...	Bombay Presidency	3rd ...	Re-opened.
*Matheran ...	Ditto ...	30th ...	Closed.
*Mittri ...	Beluchistan ...	1st ...	Opened.

* Season Offices.

The 19th December 1877.

No. 24.—Mr. F. F. Hensley, an Assistant Superintendent of the 2nd Grade, is allowed privilege leave for two months, under Section 32 of the Civil Leave Code, with effect from the afternoon of the 10th December 1877.

ALBERT CAPPEL,
Offg. Dir. Genl. of Tels. in India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 19th December 1877.

No. 101.—Mr. J. R. Preece, Assistant Superintendent, has been granted by the Director, Persian Telegraph, privilege leave for twenty-eight days, under Section 32 of the Civil Leave Code, with effect from 18th to 28th July 1877, and from 14th to 30th August 1877. For the period from 29th July to 13th August 1877, Mr. Preece was on duty, having been recalled from leave in the interest of the public service.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

BANK OF BENGAL.

Calcutta, the 18th December 1877.

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed on Monday, the 31st instant, in addition to those days already advertised.

Notice is hereby given that the Transfer Books of the Bank will be closed from 2nd to 15th January 1878, both days inclusive.

By order of the Directors,
W. D. CRUICKSHANK,
Offg. Secretary & Treasurer.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 17th December 1877.

Lieutenant St. G. C. Gore, R.E., Assistant Superintendent, Officiating 2nd Grade, attached to No. 5 Bhopal and Malwa Topographical Survey Party, availed himself of the twenty-one days' privilege leave granted in Notification dated 11th September 1877, on the forenoon of the 17th idem, and returned to duty on the forenoon of the 8th October 1877.

H. L. THUILLIER, *Major-Genl.,*
Surveyor General of India.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 18th December 1877.

No. 4.—LEAVE OF ABSENCE.—Mr. Alfred Collimore Wilson Lemarchand, Assistant Surveyor, 3rd Grade, from the 18th November 1877, under Section 3, Supplement F, of the Civil Leave Code.

Mr. A. C. W. Lemarchand, Assistant Surveyor, 3rd Grade, has been permitted to resign his appointment from the afternoon of the 17th December 1877.

D. C. VANRENEN, *Major-Genl., R.A.,*
Superintendent of Revenue Surveys.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATIONS.

Camp Kishengurh, the 13th December 1877.

No. $\frac{3040}{3309}$*G.*—Lieutenant-Colonel W. H. Beynon, Political Agent in Jeypore, has been granted subsidiary leave on his return from furlough, from the 8th to the 15th November 1877, both days inclusive.

Camp Ajmere, the 14th December 1877.

No. $\frac{3042}{3518}$*G.*—With reference to Foreign Department Notification No. 3249G., dated 12th November 1877, Major T. Cadell, V.C., received charge of the Office of Political Agent in Marwar and Jeysulmere from Surgeon S. M. Brereton on the afternoon of the 29th idem.

No. $\frac{3055}{3525}$*G.*—Lieutenant A. P. Thornton, Assistant Agent to the Governor General in Rajputana, is granted thirty days' subsidiary leave to enable him to proceed to Bombay to appear before the Medical Board at that place, with effect from the 1st January 1878, or such subsequent date as he may avail himself of the same.

By Order,
A. P. THORNTON, *Lieut.,*
Offg. 1st Asstt. Agent to the Govr. Genl.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Oudh Command.

Lucknow, the 10th December 1877.

No. 82.—Lieutenant J. F. Garwood, R. E., Temporary Executive Engineer, reported his arrival on the afternoon of the 5th instant, and joined the Lucknow Division, Military Works, on the same day.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Command, Mily. Works.

Rawul Pindi Command.

Rawul Pindi, the 11th December 1877.

No. 2982.—Mr. F. H. Ashhurst, C.E., Assistant Engineer, 1st Grade, of the Rawul Pindi Division, Military Works, reported his departure from Rawul Pindi on the afternoon of 9th instant to join the Head-Quarters Staff of Inspector General of Military Works, Simla, to which he is transferred per Public Works Department, Military Works, Notification No. 113, dated Simla, 23rd November 1877.

The 12th December 1877.

No. 2994.—The leave granted to Overseer Roodur Pershaud, per Notification No. 2903 of the 5th instant, is cancelled.

D. LIMOND, *Lieut.-Col., R.E.,*
Supdy. Engr., Rawul Pindi Command,
Military Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATIONS.

Fort William, the 15th December 1877.

With reference to the Notification of the Government of India, Public Works Department, No. 517, dated the 7th instant, Mr. I. Sherlock Hubbard, Assistant Examiner, joined the Office of the Examiner of Railway Accounts, Calcutta, on the forenoon of the 12th December 1877.

F. S. TAYLOR, *Col., R.E.,*
Consulting Engr. to Govt. of India
for Guaranteed Railways.

Lahore, the 14th December 1877.

No. 2109.—With reference to Government of India, Public Works Department, Notification No. 447 of 12th October 1877, Mr. R. G. Macdonald and Mr. Frank Morrison, respectively, made over and received charge of the Office of Examiner, Guaranteed Railway Accounts, Lahore, on the forenoon of the 13th December 1877.

J. G. MEDLEY, *Colonel, R.E.,*
Consulting Engineer.

DIRECTOR OF STATE RAILWAYS, North-Eastern System.

NOTIFICATIONS.

Darjeeling, the 18th December 1877.

No. 95.—Mr. C. J. Rose, Supervisor, 2nd Grade, Northern Bengal State Railway, returned on the forenoon of the 1st December 1877 from the privilege leave granted in Notification No. 66 of the 26th October 1877.

No. 96.—Mr. W. M. Johnston, Assistant Traffic Superintendent, Tirhoot State Railway, returned on the afternoon of the 10th December 1877 from the privilege leave granted in Notification No. 74 of the 11th November 1877.

No. 97.—With reference to Notification No. 77 of the 24th November 1877, Lieutenant W. H. White, R.E., Assistant Engineer, 1st Grade, reported his departure from the Tirhoot for the Northern Bengal State Railway on the 12th December 1877.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 12th December 1877.

No. 85.—With reference to Notification No. 28, dated 26th October 1877, of the Director of State Railways, Central System, Lieutenant J. Burn-Murdock, R.E., Assistant Engineer, 2nd Grade, reported his arrival at Neemuch on the forenoon of 20th November 1877.

No. 86.—Mr. R. C. Beeston, Assistant Engineer, 1st Grade, was relieved of his duties in the Barnagar Division on 5th December 1877 to join the Extension Division, Neemuch State Railway, to which he is transferred.

No. 87.—Babu Jogendra Lall Chutterjee, Overseer, 3rd Grade, Barnagar Division, is granted privilege leave for two months from such date as he may be allowed to avail himself of it.

CHARLES CHEYNE,
Engineer-in-Chief.

HOLKAR AND NEEMUCH STATE RAILWAYS—(Open Line).

NOTIFICATION.

Mhow, the 15th December 1877.

No. 18.—With reference to Government of India, Public Works Department, Notification No. 432, dated 3rd October 1877, Mr. E. A. Wood, Accountant, 3rd Grade, joined the Office of Examiner of Accounts, Holkar and Neemuch State Railways, on the forenoon of the 11th December 1877.

W. S. S. BISSET,
Manager (Open Line),
Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 10th December 1877.

No. 258.—With reference to the Director of State Railways' Notification No. 37, dated 22nd October 1877, Mr. S. W. Vardon, Store-keeper, 2nd Grade, was relieved of his duties on this line on the afternoon of 17th November 1877.

The 13th December 1877.

No. 260.—With reference to the Director of State Railways' Notification No. 52, dated 8th December 1877, Mr. W. Hyde, Assistant Apothecary, reported his arrival at Mooltan on the forenoon of 9th October 1877, and is posted to the medical charge of the Mooltan District.

No. 261.—Mr. A. S. Knolles, Assistant Engineer, 3rd Grade, returned from the three months' leave granted to him in this Office Notification No. 188 of 31st August 1877, on the forenoon of 4th November 1877.

The 14th December 1877.

No. 262.—The following posting and transfers have been made by the Superintending Engineer, Upper Scinde District:—

Mr. E. Leycester, Assistant Engineer, 2nd Grade, to the Ghotki Division.

Mr. J. Ellis, Assistant Engineer, 1st Grade, from the Ghotki to the Larkana Division.

Mr. W. A. Lesmond, Assistant Engineer, 1st Grade, from the Reti to the Larkana Division.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawalpindi, the 17th December 1877.

No. 120.—With reference to Director of State Railways', Western System, Notification No. 41, dated 16th November 1877, Mr. M. S. Dooley, Executive Engineer, 4th Grade, left the Ravi Division of this Railway to join the Indus Valley State Railway on the forenoon of 1st December 1877.

No. 121.—With reference to Punjab Northern State Railway Notification No. 64, dated 2nd June 1877, Mr. W. Harvie, Sub-Engineer, 1st Grade, has been granted by Her Majesty's Secretary of State for India a further extension of six months' sick leave.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 17th December 1877.

No. 67.—Pundit Janki Nath, Accountant, 4th Grade, attached to the Office of Examiner of Accounts, Rajputana State Railway, returned to duty on the forenoon of the 8th instant, from the privilege leave granted to him in Manager's Notification No. 60, dated 12th November last.

FRED. FIREBRACE,
Manager.

WESTERN RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Ajmere, the 6th December 1877.

No. 2117.—With reference to Public Works Department Notification No. 436, dated 4th October 1877, Lieutenant A. S. W. Connor, B.S.C., Assistant Engineer, 1st Grade, reported his departure for Mysore on the forenoon of the 23rd September 1877.

The 12th December 1877.

No. 2201.—Babu Amar Singh, Overseer, 3rd Grade, reported his return to duty from the privilege leave granted him in this Office Notification No. 1348, dated 19th September 1877, and was transferred to the Ahmedabad Section of this Railway, which he joined on the forenoon of the 12th October 1877.

JAMES COLLET,
Engineer-in-Chief.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value.	Certificates issued for Rupees: On General Treasury.	Certificates issued for Rupees: On the Currency Department.	Balance of Bullion: Under Assay.	Balance of Bullion: Assayed.	Balance of Bullion: Held on account of the Currency Department.
1877.	Rs.			Rs	Rs	Rs
Dec. 10	19,41,400	..	4,46,095	33,53,937	85,51,384	91,89,287
" 11	7,450	...	4,15,356	29,59,028	85,65,521	93,78,378
" 12	43,35,821	.	4,39,800	68,59,022	88,01,112	95,12,468
" 13	3,47,495	..	4,15,170	67,88,879	89,01,764	96,31,099
" 14	4,40,204	1,83,819	4,19,764	68,12,708	91,29,207	97,19,028
" 15	...	1,78,253	4,10,779	64,03,371	93,17,413	99,54,452

CALCUTTA MINT,
The 17th Dec. 1877.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 20th December 1877 ... Rs. 88,52,062-3-0

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
21st Dec. 1877.

ACCOUNTANT GENERAL'S OFFICE.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

No. 536.—*Statement of the Monthly Accounts of the several Branches of the Public Works Department received in the Office of the Accountant General, Public Works Department, up to the 1st December 1877.*

PUBLIC WORKS (BUILDINGS AND ROADS BRANCH AND MILITARY WORKS BRANCH) AND TELEGRAPH.

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Assam ...	Sept. 1877	Nov. 19, 1877
2	Rajpootana ...	Ditto ..	Do. 19, „
3	Port Blair ...	Ditto ...	Do. 20, „
4	Punjab ...	Ditto ...	Do. 21, „
5	Oudh ..	Ditto ...	Do. 24, „
6	Buildings under Quetta Agency.	Ditto ...	Do. 24, „
7	Madras ...	Ditto ...	Do. 30, „
8	Coorg ..	Ditto ...	Do. 30, „
9	Mysore. .	Ditto ..	Do. 30, „
10	Simla Imperial Circle.	Ditto ..	Do. 30, „
11	North-Western Provinces.	Ditto ..	Dec. 1, „
12	Hyderabad ...	Ditto ...	Do. 1, „
13	Central India	Ditto ...	Do. 1, „
14	Grand Trunk Road, Lahore to Jhelum.	Ditto .	Do. 1, „
15	Berars (Assigned Districts.)	Ditto ...	Do. 1, „
16	Central Provinces	Aug. 1877	Oct. 24, „
17	Bombay ...	Ditto ...	Do. 4, „
18	Bengal ..	Ditto ...	Do. 9, „
19	Indo-European Telegraph.	Ditto ...	Do. 17, „
20	British Burma ...	Ditto ...	Do. 19, „
21	Indian Telegraph ..	Ditto ...	Do. 20, „
22	Military Works ...	Ditto ...	Do. 24, „

IRRIGATION.

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Rajpootana ..	Sept 1877	Nov. 17, 1877
2	Punjab ...	Ditto ...	Do. 30, „
3	Madras ...	Ditto ...	Dec. 1, „
4	Bengal ...	Ditto .	Do. 1, „
5	Mysore ...	Ditto ...	Do. 1, „
6	Bombay ...	Aug. 1877	Nov. 1, „
7	North-Western Provinces.	Ditto ...	Do. 2, „
8	British Burma ...	Ditto ..	Do. 5, „

GUARANTEED RAILWAYS.

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Punjab ...	Sept. 1877	Nov. 22, 1877
2	Madras ...	Ditto ...	Do. 30, „
3	Oudh ...	Ditto ...	Do. 30, „
4	Bengal ...	Aug. 1877	Do. 4, „
5	Bombay ...	Ditto ..	Do. 4, „

STATE RAILWAYS (CAPITAL).

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Rangoon and Sittang Valley.	Oct. 1877	Nov. 30, 1877
2	Nagpur and Chhattisgurh.	Sept. 1877	Oct. 31, „
3	Indus Valley .	Ditto ...	Nov. 20, „
4	Calcutta and South-Eastern.	Ditto ...	Do. 22, „
5	Sindia ...	Ditto ...	Do. 24, „
6	Nulhattee ...	Ditto ...	Do. 24, „
7	Rajpootana ...	Ditto ...	Do. 30, „
8	Holkar ...	Ditto ...	Do. 30, „
9	Neemuch ...	Ditto	Do. 30, „
10	Tirhoot	Ditto ..	Do 30, „
11	Western Rajpootana	Ditto ...	Do 30, „
12	Nizam's ..	Ditto .	Do. 30, „
13	Tirhoot Surveys ...	Aug 1877	Sept. 15, „
14	Seebsagur Coal Line Survey.	Ditto ...	Oct. 10, „
15	Assam Extension Survey.	Ditto ...	Do. 10, „
16	Store-keeper ..	Ditto ...	Do. 13, „
17	Punjab Northern	Ditto ...	Do. 22, „
18	Wurdah Valley ..	Ditto ...	Do. 24, „
19	Northern Bengal	Ditto ...	Do 26, „
20	Hubli and Karwar	Ditto ...	Nov. 4, „
21	Bellary and Hubli	Ditto ...	Do. 4, „
22	Dhond and Munmar.	Ditto ...	Do. 4, „
23	Rangoon and Irrawaddy Valley.	Ditto ..	Do. 9, „

STATE RAILWAYS (REVENUE).

Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Wurdah Valley ...	Sept. 1877	Oct. 29, 1877
2	Calcutta and South-Eastern.	Ditto ...	Nov. 22, „
3	Nulhatee ...	Ditto ...	Do. 24, „
4	Northern Bengal	Ditto ...	Do. 30, „
5	Tirhoot ...	Ditto ...	Do. 30, „
6	Nizam's ...	Ditto ...	Do. 30, „
7	Rajpootana ...	Ditto .	Dec. 1, „
8	Oomraotee ...	Aug. 1877	Oct. 5, „
9	Khamgaon ...	Ditto ...	Do. 5, „
10	Holkar ..	Ditto ...	Nov. 1, „
11	Punjab Northern	Ditto ...	Do. 4, „
12	Neemuch ...	Ditto ...	Do. 12, „

The 21st December 1877.

J. J. McLEOD INNES, *Lieut.-Colonel, R. E.,*
Accountant-General, P. W. Dept.

Statement of the Affairs of the Bank of Bengal for the week ending 18th December 1877.

LIABILITIES.		Rs.	A.	P.
Capital, paid-up		2,00,00,000	0	0
Reserve Fund		18,99,020	0	0
	Rs. A. P.			
Public Deposits at Head Office ...	73,29,398 2 11	1,63,52,891	4	8
Public Deposits at Branches ...	90,23,493 1 9			
Other Deposits at Head Office and Branches		2,84,92,163	11	10
Bank Post Bills, &c.		2,37,339	7	9
Sundries		13,17,400	4	11
RUPEES ...		6,82,98,814	13	2

ASSETS.		Rs.	A.	P.
Government Securities		1,08,71,808	0	2
Loans on Government Securities, &c., at Head Office and Branches ...		42,25,597	1	8
Accounts of Credit on Government Securities, &c., at Head Office and Branches		39,13,476	11	0
Bills discounted and purchased at Head Office and Branches		1,58,18,551	14	7
Balances with other Banks ...		9,12,310	2	5
Bullion		2,06,091	15	3
Dead Stock		9,99,550	13	5
Stamps		7,909	15	0
Sundries		2,05,286	13	2
		3,71,60,583	6	8
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,51,01,048 9 0	3,11,38,231	6	6
Cash and Currency Notes at Branches ...	1,60,37,182 13 6			
RUPEES ...		6,82,98,814	13	2

By order of the Directors.

BANK OF BENGAL, *Calcutta, 20th Dec. 1877.*

W. WESTLAND, *Offg. Chief Acctt. & Depy. Secretary.*

W. D. CRUICKSHANK. *Offg. Secy. & Treasurer.*

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th December 1877.

PARTICULARS.	3½ PER CENT. LOAN OF 1853-54.	4 PER CENT. LOANS							4½ PER CENT. LOANS			5 PER CENT. LOAN OF 1856-57.	5½ PER CENT. LOAN OF 1859-60.	5 PER CENT DEBENTURES FOR		TOTAL AMOUNT.
		Of 1824-25	Of 1828-29.	Of 1832-33	Of 1835-36	Of 1842-43	Of 1854-55.	Transfer of 1865	Of 1870.	Of 1871.	Of 1872			10 years. Repayable June 1877.	15 years. Repayable June 1882.	
Balance of 30th November 1877	55,600	33,173	2,346	14,46,720	30,71,000	2,14,49,300	1,14,93,000	1,79,56,800	42,20,600	3,00,000	3,08,79,700	79,800	4,63,88,500	1,08,000	33,03,000	14,07,87,539
Add—																
Amount enfaced at Madras between 1st and 15th December 1877 ...	...	...	...	...	...	16,700	20,000	...	...	...	...	...	..	...	...	36,700
Amount enfaced at Bombay between 1st and 15th December 1877 ...	...	..	...	...	...	13,000	3,000	32,000	...	...	1,13,000	...	96,500	...	...	2,59,500
Amount enfaced at Calcutta between 1st and 15th December 1877 ...		...	..	...	...	10,000	1,100	75,000	1,500	...	28,000	...	90,500	...	...	2,06,100
	55,600	33,173	2,346	14,46,720	30,71,000	2,14,99,000	1,15,17,100	1,80,63,800	42,22,100	3,00,000	3,10,20,700	79,900	4,65,77,500	1,08,000	33,03,000	14,12,89,839
Deduct—																
Amount written off in the London Registers	...	...	...	...	5,800	48,500	3,000	7,700	...	...	1,000	..	20,000	...	...	86,000
Balance on 15th December 1877	55,600	33,173	2,346	14,46,720	30,65,200	2,14,40,500	1,15,14,100	1,80,56,100	42,22,100	3,00,000	3,10,19,700	79,800	4,65,57,500	1,08,000	33,03,000	14,12,03,839

NOTE.—From 9th June 1867 to 15th Oct. 1877, enfaced from India, 2,574 lakhs; re-transferred from London, 2,522 lakhs.
" 16th Oct. 1877 to 31st Oct. " " " 5 " " " 1 "
" 1st Nov. " to 15th Nov. " " " 14 " " " 3 "
" 16th " " to 30th " " " " 11 " " " 6 "
" 1st Dec. " to 15th Dec. " " " 4 " " " —

	2,608 lakhs.	2,533 lakhs.
	2,533 "	
Balance against India	76 "	

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 19th December 1877.

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

2 6

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
341	L 27—57070 to " —57086, " —55955 to " —55965	5 each	The Political Agent, Bhopal.
342	L 80—42648	20	Nard Alli.
343	L 94—74385	100	Babu Biresshur Banerjee.
345	L 94—73973	100	Messrs. Mackinnon, Mackenzie & Co.
	" —70638	100	
346	L 78—25709	20	Fool Chund Karja.
	O 7—21910	10	
347	N 7—14463	1,000	The Officiating Magistrate, Bijnor.
	L 81—37734	50	
	L 61—69919	10	
348	L 92—73803	50	Hookum Chund Kanejea Ram.
350	O 20—16281	20	Babu Issen Chunder Das.
351	L 28—51830	5	Colonel O. Wilkinson.
355	O 28—34251	1,000	Babu Ram Lal Saha.
	L 84—39876	100	
	L 92—62064	50	

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
233	L 21—85245, " —85313	5	Ojoodhia Pershad Bajpie.
236	E 15—09019, L 67—96587	50	Golalljee and Monohur Lall.
237	L 73—29813, L 95—65249	10	Babu Prasanna Chaudra Guha.
238	L 10—02135, " —02136	5	Babu Monohur Pal.
239	L 20—29592, " —29591	5	Babu Gopee Nath Bose.
240	L 43—21698, L 34—21698	10	Jankee Pershad.
	L 16—32479, " —32476	5	
241	O 7—00107, " —00109	10	Babu Mohendra Narain Bose.
365	L 95—65249	10	Babu Jattra Mohun Biswas.
366	A 92—14380	50	Babu Kisory Mohun Roy.
367	O 10—13561	10	Babu Jadub Chunder Palit.
368	L 23—99017	5	Bungsheedhur Ram.
369	A 10—21379	20	Babu Mohavarut Dey.
	A 73—80247	20	
	" —45910	20	
370	L 17—85781	5	Babu Gopal Chunder Bose.
371	O 8—20349	10	Jankee Pershad.
	O 6—39514	10	
372	O 7—26796	10	Babu Raghobur Dyal.
373	O 8—56024	10	Babu Preonath Mitter.
374	L 24—20912	5	Babu Prasanna Coomer Bose.
375	L 27—82846	5	Babu Pittumber Mukerjee.

CALCUTTA,—Paper Currency Dept.; *The 21st Dec. 1877.*

E. W. KELLNER,
Offg. Assistant Commissioner of Paper Currency.

Allahabad Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.		Value.	Name of Claimant.
			Rs.	
89	D10—87648		5	Baboo Isan Chunder, Gya.
29	D 4—74528, " —74553	wrongly joined	50	Rahim Khan, Rajpur, Zillah Dehra.
30	D 4—72395, " —72396	ditto	50	Baboo Nanack Chand, Benares.
31	D 6—71275, " —71266	ditto	10	Baboo Gobind Chunder, Mooradabad.

ALLAHABAD,—Paper Currency Office; *The 13th December 1877.*

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.		Value.	Name of Claimant
			Rs.	
80	E 12—53738		20	The Chief Inspector of Post Offices, Lucknow.
81	E 10—89292		10	Ganesh Das, Government College, Lahore.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.		Value.	Name of Claimant
			Rs.	
122	E 12—20935		20	Sayud Mohomed Ali Hossan, Tehsildar, Gorotta.
138	E 12—46125		20	Lieutenant H. Willan, 4th Hussars, Rawulpindee.
	E 4—73769		50	
	E 10—00793		10	
	„ —27662		10	
	„ —75293		10	
38	E 10—38826 „ —35599		10	Jani Mistree, Loodiana.

LAHORE,—Paper Currency Office;
The 15th December 1877.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.		Value.	Name of Claimant.
			Rs.	
99	B 42—88144		20	C. Masilamony Moodelliar, Oossoor.
100	B 53—11779		10	Post Master General, Madras.
101	B 46—03016		5	Post Master, Madras.
102	B 58—70036		100	Lieutenant E. Lewis, Madras.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.		Value.	Name of Claimant.
			Rs.	
213	B 52—49331		10	M. Authi Narayanasawmi Pillay, Mayaveram.
	B 53—07587		10	
	„ —29710		10	
	B 54—06052		20	
214	B 52—77491		10	Sooltan Mohideen Saib, Sooramungalum.
	„ —86442		10	
	B 53—09659		10	
	B 55—49482		50	
	„ —49483		50	
	B 58—65178		100	
	„ —65180		100	
	„ —65182		100	
	„ —65183		100	
215	B 52—73843		10	F. Jutholl, Esq., M.D., Mogulserai.
216	B 53—39433		10	C. Bavatheen Saib & Co., Bangalore.
217	B 55—12153		50	P. Appasawmy Chettiar, Poonamalee.
218	B 42—88486		20	G. P. Streenivassa Charry, Madras.
219	B 40—95809		5	B. Balasawmy Chetty, Adoni.
220	B 40—74800		5	C. S. Kristnier, Madras.
221	B 51—07203		500	Chikkunnah Chetty, Madras.
222	B 49—59426		10	T. Cheyoor Shunmooga Moodelliar, Merkanum.
223	B 52—42659		10	P. T. Streenivasa Ragava Charry, Madrantikum.
224	B 53—11820		10	Mr. J. J. DeCeles, Madras.
58	B 58—55146 „ —55149	wrongly joined	100	Mahomed Abdul Lateef Saib, Madras.

FORT ST. GEORGE,—Acctt. Genl.'s Office,
The 10th December 1877.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Bombay Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.		Value.	Name of Claimant.
1875.			Rs.	
H144	C 96—28722		10	Captain J. M. Hunter, Assistant Political Agent, Jhallawar.
1877.				
H191	M 17—73829		10	F. S. P. Lely, Esq., Assistant Collector, Ahmedabad.
H192	M 26—17974		1,000	Mr. M. Meyer, No. 304, Parell Road.
	„ —23330		1,000	
	M 38—02271		500	
H193	M 21—89357		10	Dharanchand Nagindass, Ahmedabad.
H195	M 22—09292		20	Mr. Framji Dádábhoy, Commissariat Agent, Choral Chokey.
	M 27—53501		10	
M115	M 22—34132 „ —34135	wrongly joined.	20	Nahnabhoy Valabhjee, No. 27, Boiwada, Bombay.
M116	M 16—45551 M 17—67992	ditto	10	Gopalsing Goroo Dutsing, Amraoti.
M117	M 27—66554 „ —70498	ditto	10	Mr. Kavasjee Hormasjee Mistry, L. M. S., Bottliwala Street, Bombay.
H196	M 16—80424 M 21—17778 M 27—81450		10 each	Mr. H. Coosman, No. 10, Medow Street, Bombay.

BOMBAY,—Paper Currency Dept.;
The 18th December 1877.

W. WELLS,
Assistant Commissioner.

Nagpur Circle.

HALF NOTES.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877-78.		Rs.	
22	... F 9—70890	... 50	... } Meer Burkut Ally, Hospital Assistant, Burha.
	„ —71491	... 50	.. }
		MUTILATED NOTE.	
		Rs.	
23	... F 8—45252	... 20	... Mahomed Ally Bera, Merchant, Nagpur.

NAGPUR,—Paper Currency Office; *The 13th December 1877.*

C. G. VANSITTART,
for *Depy. Commissioner of Paper Currency.*

CHIEF COMMISSIONER OF AJMERE AND MHAIRWARRAH.

NOTIFICATION.

Ajmere, the 4th December 1877.

No. 732.—In exercise of the powers conferred by the first section of "The Ajmer Land and Revenue Regulation, 1877," and by the first section of "The Ajmer Laws Regulation, 1877," respectively, the Chief Commissioner of Ajmer, with the previous sanction of the Governor General in Council, hereby directs that the said Regulations, which were published in the *Gazette of India* of the 3rd November 1877, shall come into operation on the first day of January 1878.

A. C. LYALL,
Offg. Chief Commissioner.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21st December 1877.

Consequent on the admission of the countries mentioned below into the General Postal Union, the following revised Postage rates will have effect from the 1st January 1878 :—

		Each Letter (c) denotes compulsory prepayment.		Each Newspaper.	Each packet of Newspaper, printed papers, &c
		Per ½ oz.	Registration fee.	Per 4 oz.	Per 2 oz.
AFRICA, WEST COAST (BRITISH COLONIES), GOLD COAST, LAGOS, SENEGAMBIA, SIERRA LEONE—					
Viâ Brindisi through the United Kingdom	I	c6	4	2	2½
Viâ Brindisi through French Office, Modane	I	5	4	1	1½
Additional route from Aden only by French packet through Agent on board	I	5	4	1	1½
Falkland Island same as above	...	...	...	...	...
Honduras (British) same as above	...	...	...	...	...

A. M. MONTEATH,
Director General of the Post Office of India.

The 21st December 1877.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales, and Victoria, *viâ* Torres Straits (letters, &c., for the latter colony must be specially superscribed), for transmission per steamer from Bombay, will be closed at the General Post Office on Saturday, the 22nd December 1877, at 6 P. M.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer *Baghdad*, will be closed at the General Post Office on Sunday, the 23rd December 1877, at 6 P. M.

Mails for Chittagong, Akyab Kyouk-Phyoo, and Sandoway, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 23rd December 1877, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 24th December 1877, at 6 P. M.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Tuesday, the 25th December 1877, at 6 P. M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Malda*, will be closed at the General Post Office on Wednesday, the 26th December 1877, at 6 P. M.

Mails for Madras and Ceylon, for transmission per P. & O. Steamer *Malwa*, will be closed at the General Post Office on Wednesday, the 26th December 1877, at 6 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 28th December 1877.

2. Book-post and pattern packets must be posted on the 27th December 1877.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 7 P. M.

E. C. GEORGE,
Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows :—

BEAMS—

21 feet length	@	Rs.	2	10	0	per cubic foot.
22 „	@	„	2	12	0	„
23 „	@	„	2	14	0	„
24 „	@	„	3	0	0	„

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 „	@	„	2	4	0	„
under 7 „	@	„	2	0	0	„

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,
SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

All Treasury Officers are requested to address advices of Remittance Transfer Receipts and Supply Bills drawn by them on Lahore Treasury or Bank of Bengal, Lahore, to the Treasury Officer, Lahore (*vide* paragraph 11 of the Indian Bill Rules).

J. A. ROBINSON,
Extra Asstt. Commr. & Treasury Officer.

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" 3. Existence of rocky patches, Beypore.
" 4. Pooree Port limits, Orissa Coast.
" 5. Extension of the Hajamri Mouth of the River Indus.
" 6. Out of print.
" 7. Light at Port Berberah, Gulf of Aden.
" 8. Rock off Hingie Island, Bassein River.
" 9. Rock off Pegu Coast.
" 10. Coral Patch near Sultan Shoal, Singapore Strait.
" 11. Out of print.
" 12. Position of Cochin Light-house.
" 13. Position of Raleigh Rock, and additional beacons, Bombay.
" 14. Buoy, marking Gindurah Rock, Galle.
" 15. Alteration in Manora Point Light, Karachi; and discovery of a bank near Towak Island, Red Sea.
" 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
" 17. Alteration in position of "intermediate" light-ship, entrance to River Hooghly.
" 18. Destruction of the Krishna Shoal Light-house.
" 19 Correct position of Santipilly Light-house.
" 20. Anchorage Buoys in Madras Roadstead.
" 21. Light-vessel near Krishna Shoal, Burma.
" 22. Additional information, light-vessel Krishna Shoal; and light at Pooree.
" 23. Alteration of position of Chittagong Lights.
" 24. Night signals shown by British Pilot vessels in the English channel.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 22, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost

A Government Promissory Note No. 087736/031070, dated 1st May 1865, for Rs. 5,000, at 4 per cent., standing in my name and never endorsed to anybody and enfaced in Burdwan. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate in my favor.

JADUB CHUNDER PAUL.

Shagunge, Zillah Hooghly.

Lost

A Government Promissory Note No. 085045, dated 1st May 1865, for Rs. 5,000, at 4 per cent., standing in my name and never endorsed to anybody and enfaced in Burdwan. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate in my favor.

SHREERAM PAUL.

Shagunge, Zillah Hooghly.

Destroyed

The Government Promissory Note, No. 038264 of the 4 per cent. of 1865 for Rs. 500, originally standing in the name of Chumpuclutta Dossy and last endorsed to Brijocoomary Dossy, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favor of the proprietor.

GOPAUL CHUNDER BYSACK.

No. 69, Beadon Street, Calcutta.

Promissory Notes.

The following Government Promissory Notes, standing in the name of the undersigned, have been lost or burnt. The payment of the interest of the Notes has been stopped:—

No.	032266	of 1865	on 4 per cent.	...Rs.	1,000
„	032267	„	„	„ ... „	1,000
„	032268	„	„	„ ... „	1,000
„	032269	„	„	„ ... „	1,000
„	047000	of 1842-43	on 4 per cent.	„	1,000
„	047001	„	„	„ „	1,000
„	047002	„	„	„ „	1,000
„	047003	„	„	„ „	1,000
„	027710	of 1872	on 4½ per cent.	... „	1,000
„	027711	„	„	„ ... „	1,000
				TOTAL ...	10,000

MOHES CHUNDER SEN,
Late Subordinate Judge,
now on pension.

NOTICE.

To

RADHAGOBIND SHAW, son of BROJOLOLL SHAW, now or late of Dacca.

Take notice that whereas the sum of Rs. 64,673-14-1 and interest thereon at the rate of 5 per cent. per annum is now due from you, the said Radhagobind Shaw, and from your firm of Brojololl, Radhagobind Shaw, to the Bank of Bengal, a corporation carrying on business in the Strand Road, Calcutta, in respect of a certain decree in suit No. 169 of 1876, of the Court of the District Judge of Zillah Dacca, wherein the said Bank are plaintiffs and you are defendant, and whereas payment thereof has been demanded from you and your said firm by the said Bank and refused by you on behalf of yourself and the said firm, and whereas there is now standing in the name of you Radhagobind Shaw capital stock of the Bank of Bengal amounting to Rs. 17,454-8-8 in the books of the said Bank. Now know you that unless the

said sum of debt of Rs. 64,673-14-1 and interest thereon at the rate of 5 per cent. per annum from the 4th day of December 1877 up to date of payment shall be repaid to the said Bank during the space of three months from the 15th day of December 1877, the said Bank will cause the said stock to be advertized for sale and sold by public auction and apply the proceeds of such sale in or towards payment of the said debt and of all interest due thereon in manner prescribed by Section 17 of The Presidency Banks' Act, 1876. This notice is given under the said Section 17 of the said Act, and in virtue of all other powers and rights which the said Bank may have in this behalf.

Dated this 7th day of December 1877.

W. D. CRUICKSHANK,
Offg. Secy. and Treasurer,
Bank of Bengal.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 22, 1877. { Register No. 33.

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PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th December 1877, and was referred to a Select Committee:—

No. 21 OF 1877.

A Bill to amend the Opium Act, 1876.

Preamble. FOR the purpose of amending the Opium Act, 1876; It is hereby enacted as follows:—

Short title. 1. This Act may be called "The Opium Act, 1877."

Section substituted for Act XXIII of 1876, s. 1. 2. For the first section of the Opium Act, 1876, the following shall be substituted:—

"1. This Act may be called 'The Opium Act, 1876:'

"It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct;

"and it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf."

Amendment of same Act, s. 4, cl. (*d*). 3. In clause (*d*) of section four of the same Act, the words "free, or" shall be inserted after the word "India."

Amendment of same Act, s. 5, cl. (*d*). 4. In clause (*d*) of section five of the same Act, the words "free, or" shall be inserted after the word "India."

Addition to same Act, s. 8, cl. (*f*); 5. To clause (*f*) of section eight of the same Act, the following shall be added (namely):—

"and the farm of duties leviable on the sale of opium by retail;" and

and to s. 10, cl. (*g*). to clause (*g*) of section ten of the same Act, the following shall be added (namely):—"and the farm of duties."

Amendment of same Act, s. 22. 6. In the penultimate line of section twenty-two of the same Act, for the word "Act" shall be substituted the word "section."

Amendment of same Act, s. 23. 7. To the second paragraph of section twenty-three of the same Act, the words "or his licensee" shall be added.

Repeal of Act VI of 1877. 8. Act No. VI of 1877 (*for postponing the day on which the Opium Act, 1876, is to come into force*) is hereby repealed.

STATEMENT OF OBJECTS AND REASONS.

The present Bill has the following objects: first, to enable the Governor General in Council to bring the Opium Act, 1876, into force in such local areas and at such respective dates as he thinks fit; secondly, to remove doubts as to whether sections 4 and 5 of that Act admitted of the free export and import of opium, when thought desirable; thirdly, to permit and regulate, by rules framed under that Act, section 8, the farm of opium-duties and to facilitate the recovery of their dues by farmers; lastly, to correct a clerical error in section 22 of the same Act.

T. C. HOPE.

CALCUTTA; *The 12th December 1877.*

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th December 1877, and was referred to a Select Committee :—

No. 22 OF 1877.

THE INDIAN ARMS BILL, 1878.

CONTENTS.

PREAMBLE.

I.—Preliminary.

SECTIONS.

1. Short title.
   Local extent.
   Savings.
2. Commencement.
3. Repeal of enactments.
4. Interpretation-clause.

II.—Manufacture, Repair and Sale.

5. Unlicensed manufacture, repair and sale prohibited.

III.—Import, Export and Transport.

6. Unlicensed importation and exportation prohibited.
   Importation and exportation of arms and ammunition for private use.
7. Levy of import-duties.
8. Power to prohibit transport.
   Transhipment of arms.
9. Arrest of persons conveying arms, &c., under suspicious circumstances.
   Procedure where arrest made by person not a Magistrate or a Police-officer.

IV.—Going armed and possessing Arms, &c.

10. Prohibition of going armed without license.
11. Unlicensed possession of arms, &c.

V.—Licenses.

12. Power to make rules as to licenses.
13. Cancelling and suspension of license.
14. Arms for which license cancelled to be deposited at Police-station.

VI.—Penalties.

15. For breach of sections 5, 6, 8, 10, 11 and 14.
16. For secret breaches of sections 5, 6, 8 and 11.
    For concealing arms, &c.
17. For breach of license.
18. For knowingly purchasing arms, &c., from unlicensed person.
    For selling arms, &c., to person not authorized to possess them.
19. Power to confiscate.
20. Power to provide penalty for breach of rule.

VII.—Miscellaneous.

21. Search and seizure by Magistrate.
22. Seizure and detention by Local Government.
23. Power to exempt.
24. Power to delegate.
25. Sanction required to certain prosecutions under section 25, clause (*f*).

SECTIONS.

26. Searches in the case of offences against section 15, clause (*f*), how conducted
27. Notice and limitation of suits.

THE FIRST SCHEDULE.
THE SECOND SCHEDULE.

A Bill to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows :—

I.—Preliminary.

Short title. Local extent.

1. This Act may be called "The Indian Arms Act, 187 "; and it extends to the whole of British India.

Savings.

But nothing herein contained shall apply to—

(*a*) arms, ammunition or military stores on board any vessel and forming part of the ordinary armament or equipment of such vessel, or

(*b*) the manufacture, repair, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

Commencement.

2. This Act shall come into force on such day as the Governor General in Council by notification in the *Gazette of India* appoints.

Repeal of enactments.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

Interpretation-clause.

4. In this Act and the second schedule hereto annexed, unless there be something repugnant in the subject or context—

"Cannon" includes also howitzer, mortar, mitrailleuse and other ordnance :

"Arms" includes also cannon and parts of arms, and machinery for manufacturing the same :

"Ammunition" includes also rockets, guncotton, fulminating material, gunflints, gunwads, percussion caps, fuses, and parts of projectiles and cartridges, and machinery for manufacturing the same, but does not include lead, sulphur or saltpetre :

"License" means a license granted under this Act, and "licensed" means holding such license :

"Military stores" in any section of this Act means any military stores to which the Governor

General in Council may from time to time extend such section, and includes also all lead, sulphur, saltpetre and other material to which the Governor General in Council may from time to time extend such section.

II.—Manufacture, Repair and Sale.

Unlicensed manufacture, repair and sale prohibited.

5. No person shall manufacture, repair or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing herein contained shall prevent any person from repairing any arms which he lawfully possesses for his own private use, or from selling any arms or ammunition which he so possesses to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition shall, without unnecessary delay, give to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

Unlicensed importation and exportation prohibited.

6. No person shall import or export by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Importation and exportation of arms and ammunition for private use.

Nothing in the first clause of this section extends to arms or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf may at any time detain such arms or ammunition, until he receives the orders of the Local Government thereon.

Explanation.—Arms, ammunition or military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are exported and imported within the meaning of this section.

Levy of import-duties.

7. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles imported by sea and mentioned in the second schedule hereto annexed, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule.

Power to prohibit transport.

8. The Governor General in Council may from time to time by notification in the *Gazette of India*—

(*a*) prohibit the transport of any description of arms, ammunition or military stores over British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(*b*) cancel any such notification.

Transhipment of arms.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

Arrest of persons conveying arms, &c., under suspicious circumstances.

9. Any person found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose dangerous to the public peace, may be apprehended without warrant by any other person and detained in custody in order that he may be dealt with according to law.

Procedure where arrest made by person not a Magistrate or a Police-officer.

Any person so apprehended by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer under the provisions of this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

Prohibition of going armed without license.

10. No person shall go armed with any arms except under a license and to the extent and in the manner permitted by such license.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate or Police-officer.

Unlicensed possession of arms, &c.

11. No person shall have in his possession or under his control any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing in this section shall apply during the three months next following the date on which this Act comes into force to the possession by any person of any arms not being cannon or of any ammunition or military stores in any place to which section 32, clause 2 of Act XXXI of 1860 does not apply at such date.

Any person having any such arms, ammunition or military stores in his possession in any such place within the said period of three months may, and any person having any such arms, ammunition or military stores in his possession in any such place at the expiry of the same period, shall, deposit the same with the officer in charge of the nearest police-station.

V.—Licenses.

Power to make rules as to licenses.

12. The Governor General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(*a*) fix a fee payable by stamp or otherwise in respect of such license;

(*b*) fix the period for which such license shall continue in force;

(*c*) direct that the holder of such license shall give notice to an officer of Government of anything done thereunder, or keep a record or account of anything so done and exhibit such record or account when called upon by an officer of Government to do so;

(*d*) empower any officer of Government to enter and inspect the business premises of any person holding a license of the description referred to in section 5 or 6;

(*e*) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any such officer of Government, and

(*f*) require the person holding any license or acting under any license to produce the same when called upon by an officer of Government to do so.

Cancelling and suspension of license.

13. Any license granted under this Act may be cancelled or suspended—

(*a*) by the officer by whom the same was granted, or by any authority to which he may be subordinate, when, for reasons to be recorded in writing, such officer or authority deems it necessary for the security of the public peace to cancel or suspend such license;

(*b*) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; or

(*c*) by the Local Government at its discretion by a notification in the official Gazette cancelling or suspending all licenses of that description throughout the whole or any portion of the territories under its administration.

Arms for which license cancelled to be deposited at police-station.

14. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation of a license under section thirteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

VI.—Penalties.

For breach of sections 5, 6, 8, 10, 11 and 14.

15. Whoever commits any of the following offences (namely)—

(*a*) manufactures, repairs or sells, or keeps, offers or exposes for sale any arms, ammunition or military stores in contravention of the provisions of section five;

(*b*) fails to give notice as required by the same section;

(*c*) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six;

(*d*) transports any arms, ammunition or military stores in contravention of a prohibition issued under section eight;

(*e*) goes armed in contravention of the provisions of section ten;

(*f*) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section eleven;

(*g*) fails to deposit arms, ammunition or military stores, as required by section eleven or section fourteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

For secret breaches of sections 5, 6, 8 and 11.

16. Whoever does any act mentioned in clause (*a*), (*c*), (*d*) or (*f*) of section fifteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or any officer or servant of a Railway Company or any public carrier,

For concealing arms, &c.

and whoever, on any search being made under section twenty-one, conceals or attempts to conceal any arms, ammunition or military stores,

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

For breach of license.

17. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section fifteen or section sixteen, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

For knowingly purchasing arms, &c., from unlicensed person.

18. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed to sell the same; or

For selling arms, &c., to person not authorized to possess them.

sells any arms, ammunition or military stores to any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Power to confiscate.

19. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition and military stores, it shall be in the discretion of the Court or Magistrate passing sentence on such person further to declare the whole or any portion of such arms, ammunition or military stores to be confiscated.

Power to provide penalty for breach of rule.

20. The Governor General in Council or the Local Government may, in making any rule under this Act, attach to the breach of it, in addition to any other consequences that may ensue from such breach, a punishment, on conviction before a Magistrate, of imprisonment for a term not exceeding one month, or of fine not exceeding two hundred rupees, or of both.

VII.—Miscellaneous.

Search and seizure by Magistrate.

21. Whenever a Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be

made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, whether covered by a license or not, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, the Magistrate, or by or in the presence of some European officer, civil or military, to be especially empowered by the Local Government.

Seizure and detention by Local Government.

22. The Local Government may at any time seize any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

Power to exempt.

23. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

(*a*) exempt any person by name or office or any class of persons, or withdraw any part of British India, from the operation of any prohibition contained in this Act;

(*b*) cancel any such notification and subject the person or part comprised therein again to the operation of such prohibition.

Power to delegate.

24. The Governor General in Council may from time to time delegate to any Local Government, absolutely or subject to conditions, all or any of the powers conferred by sections eight, twelve and twenty-three to be exercised by such Government within the territories under its administration by notification in its official Gazette.

Sanction required to certain prosecutions under section 25, cl (*f*).

25. Where an offence punishable under section 15, clause (*f*), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district

Searches in the case of offences against section 15, cl.(*f*), how conducted.

26. Where a search is to be made under the Code of Criminal Procedure in the course of any proceedings instituted in respect of an offence punishable under section 15, clause (*f*), such search shall, notwithstanding anything contained in the said Code, be made in the presence of some officer specially appointed by name or office by the Local Government in this behalf, and not otherwise.

Notice and limitation of suits.

27. No suit or other proceeding shall be commenced or prosecuted against any person for any thing done in pursuance of this Act, without giving him not less than one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited" Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872	The Santhál Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

Duties on arms and military stores imported by sea.

	Rs.	As.
Fire-arms other than pistols, for each ...	50	
Barrels for the same, whether single or double, for each	30	
Pistols for each	15	
Barrels for the same, whether single or double, for each	10	
Springs used for fire-arms, for each ..	8	
Gun-stocks, sights, blocks and rollers, for each	5	

THE SECOND SCHEDULE—*continued.*

	Rs.	As.
Revolver-breeches, for each cartridge which they will carry ...	2	8
Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each ...	1	8
Machines for making or loading or closing cartridges, for each ...	10	
Machines for capping cartridges, for each	2	8
Airguns, for each	50	
Apparatus for charging airguns, for each	20	
Bullet-moulds, for each	0	4
Punches for making gunwads, for each	0	4

STATEMENT OF OBJECTS AND REASONS.

THE law relating to arms, ammunition and military stores has long been felt to be in an unsatisfactory state. In some particulars it has been found defective, and on many points it presents difficulties of construction which might at any time prove embarrassing to the Government or entail hardship on innocent persons.

2. So far back as the year 1870 a Bill was introduced to remedy this state of things; but, owing in part to press of work and in part to other causes, it was allowed to stand over.

3. The present Bill is in the main a consolidation of the existing law, and a re-enactment of it in a simpler form with such improvements in points of detail as the experience of the working of the Arms Act of 1860 has shown to be desirable. On two points only does it propose to introduce changes of any importance.

4. The first of these points is dealt with in section 7, which, taken with the second schedule, imposes duties on the importation by sea of arms and parts of arms, &c. Those duties, it will be observed, are fixed without reference to the value of the articles on which they are imposed, and they are so fixed and are pitched, at what may seem at first sight to be high rates, expressly with a view to check the importation of a cheap class of arms, the importation of which has of late years largely increased.

5. Such arms cannot, from their inferior make, be intended for sporting purposes, and there is reason to suspect that a considerable proportion of them finds its way into the hands of the criminal classes in the interior of the country or of the hostile tribes on our frontiers. It has been found very difficult to prevent the transit of such arms from the seaports into the interior of the country and towards the frontiers when once they are imported, and it is believed that the simplest method of checking their importation, and the method least calculated to interfere with the legitimate trade in arms of a superior class, is to impose an uniform duty of the nature proposed.

6. The other point on which the Bill goes to introduce a material change in the existing law is that of the possession of arms. At present the mere possession of arms is prohibited only in certain provinces, which, to use the language of Act XXXI of 1860, have been "disarmed." Throughout the rest of the country, though no person can go armed or carry arms except under a special exemption or by virtue of a license, the mere possession of arms other than cannon is not restricted.

7. Now there is good reason to believe that this complete absence of restriction in the districts which have not been disarmed has led to the law prohibiting the transport of arms and the export of arms across the frontiers being extensively evaded. As long as all persons indiscriminately may have arms in their possession to any amount they please in the districts which have not been disarmed, it is practically impossible to prevent such arms being passed on to the disarmed districts, to the predatory classes in Native States, and to the hostile tribes on our frontiers.

The only remedy seems to be to place the possession of arms throughout the whole of British India under control, and this it is proposed to do by section 11 of the Bill, which requires all such possession to be under a license.

8. It will, however, be observed that ample safeguards are provided to prevent this prohibition pressing unfairly against respectable persons desiring to possess arms for legitimate purposes. Section 11 allows a period of three months after the Bill becomes law within which the possession of arms in the districts not hitherto disarmed will not be illegal, and during which any person in such districts can apply for a license; section 25 enacts that in these districts no person shall be prosecuted for possessing arms without the previous sanction of the Magistrate of the District; section 26 imposes special and very stringent conditions on searches for arms; and lastly, under section 23, the Government may exempt any class of persons from the operation of the prohibition altogether.

9. On the whole it may be safely affirmed that, with a system of licenses granted either without charge or on the payment of small fees, and in cases where it is safe so to grant them for reasonably long periods, the Bill will not, as regards the possession of arms, materially affect the position of any persons to whom the right to possess arms can, with a due regard to the public peace and safety, be conceded.

10. It need only be added that section 3 of the Bill maintains in force all exemptions granted under the present law.

E. C. BAYLEY.

CALCUTTA;
The 12th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 52.} CALCUTTA, SATURDAY, DECEMBER 29, 1877. {Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—
The Salt Act, 1877.
The District Judges' powers as to Ministerial Officers Act, 1877.

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—
The Opium Bill, 1877.
The Indian Arms Bill, 1877.
The Northern India License Bill, 1877.
The North-Western Provinces Local Rates Enhancement Bill, 1877.
The Oudh Local Rates Enhancement Bill, 1877.
The Panjáb Local Rates Enhancement Bill, 1877.
The Central Provinces Addititional Rates Bill, 1877.

SUPPLEMENT No. 52.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 26th December 1877.

No. 1023.—The Honorable C. Pontifex, a Judge of the High Court of Judicature at Fort William in Bengal, resumed his seat on the Bench of the High Court on the forenoon of the 13th instant.

The 27th December 1877.

No. 1028.—The services of Mr. Lewis Gordon, Assistant Commissioner in British Burma, are placed at the disposal of the Chief Commissioner of the Central Provinces.

No. 1029.—The services of Mr. H. T. White, Assistant Commissioner in the Central Provinces, are placed at the disposal of the Chief Commissioner of British Burma.

The 28th December 1877.

No. 1034.—The following list of Civil Servants on the Bengal Establishment, absent on furlough, special or subsidiary leave, on the 30th September 1877, is published for general information :—

No.	NAMES.	SUBSTANTIVE APPOINTMENT.	DATE OF COMMENCEMENT OF FURLOUGH OR LEAVE.	DATE OF EXPIRY OF FURLOUGH OR LEAVE.	REMARKS.
		GOVERNMENT OF INDIA. FURLOUGH.			
1	HON'BLE SIR R. H. DAVIES, K. C. S. I.	None ...	April 10, 1877	April 9, 1879	
2	E. F. HARRISON ...	Comptroller General ...	Mar. 19, 1877	Jan. 18, 1879	
3	C. U. AITCHISON, C. S. I.	Secretary to the Government of India, in the Foreign Department.	Feb. 11, 1876	Oct. 10, 1877	Since returned
4	F. R. HOGG ...	Post Master General, Bengal ...	April 24, 1876	April 23, 1878	
5	J. WESTLAND ...	Accountant General, Central Provinces...	April 10, 1876	Nov. 9, 1877	Since returned.
6	C. E. R. GIRDLESTONE	Resident, Nepal ...	Furlough for 1 year and 10 months.	...	Date of departure not known.
		SPECIAL LEAVE. *Nil.*			

No.	NAMES.	SUBSTANTIVE APPOINTMENT.	DATE OF COMMENCEMENT OF FURLOUGH OR LEAVE.	DATE OF EXPIRY OF FURLOUGH OR LEAVE.	REMARKS.
		LOWER PROVINCES.			
		FURLOUGH.			
1	A. MONEY, C. B. ...	Member, Board of Revenue ...	April 30, 1877	Nov. 29, 1877	Granted five months' extension by the Secretary of State on sick certificate
2	H. L. DAMPIER ...	Member, Board of Revenue ...	April 11, 1876	Nov. 25, 1877	Since returned.
3	W. LE. F. ROBINSON	Commissioner of Chota Nagpore ...	May 1877	Nov. 1877	Since granted three months' extension on sick certificate.
4	E. GREY ..	District and Sessions Judge, Gya ...	April 7, 1877	Nov. 6, 1877	Permitted to return within the period of leave.
5	W. J. MONEY, C. S. I.	District and Sessions Judge, Mymensingh	Mar. 24, 1876	Nov. 23, 1877	Since granted a week's extension and permitted to return to duty within the period of leave.
6	SIR STUART S. HOGG	Commissioner of Police, Calcutta, and Chairman of the Corporation of the Town of Calcutta.	Mar. 1, 1877	Nov. 30, 1878	
7	L. R. TOTTENHAM ...	District and Sessions Judge, Midnapore...	May 16, 1877	Jan. 15, 1878	
8	H. W. ALEXANDER...	Opium Agent of Behar ...	April 9, 1877	Mar. 28, 1878	
9	H. HANKEY ...	Inspector General of Police ...	April 10, 1877	April 9, 1878	Has applied to retire under the new scheme.
10	E. D. LOCKWOOD ...	Magistrate and Collector, Noakhally ...	May 4, 1877	Jan. 3, 1879	Has applied to retire under the new scheme.
11	A. T. MACLEAN ..	District and Sessions Judge, 24-Pergunnahs.	April 10, 1877	April 9, 1878	
12	H. F. J. KEAN ...	Magistrate and Collector, 1st Grade ...	Sep. 1877	Nov. 1877	
13	J. S. DRUMMOND ...	... ...	April 26, 1875	Jan. 25, 1878	
14	W. WAVELL .	Magistrate and Collector, Bogra ...	May 9, 1876	Dec. 19, 1877	Has applied to retire under the new scheme
15	J. GEOGHEGAN ...	Secretary, Board of Revenue ...	Oct. 23, 1876	June 22, 1878	Since dead.
16	J. F. K. HEWITT ...	Magistrate and Collector, Chumparun ...	July 25, 1877	Oct. 24, 1878	
17	F. JONES ...	... ...	Mar. 29, 1875	Nov. 28, 1877	Since returned.
18	R. D. HIME ..	Magistrate and Collector, Beerbhoom ...	April 15, 1877	June 3, 1878	
19	T. T. ALLEN ...	District and Sessions Judge ...	April 7, 1876	Mar. 14, 1878	
20	L. B. B. KING ...	Junior Superintendent of Survey ...	Mar. 1, 1877	Sept. 30, 1878	
21	J. C. GEDDES ...	District and Sessions Judge, Furreedpore	May 21, 1877	May 20, 1878	
22	E. G. GLAZIER ...	Magistrate and Collector ...	Mar. 21, 1877	Nov. 20, 1877	
23	A. C. BRETT ...	Joint Magistrate and Deputy Collector, Burdwan.	May 7, 1877	May 6, 1878	
24	J. ANDERSON ...	Deputy Commissioner, 4th Grade ...	July 13, 1877	May 27, 1878	
25	J. A. HOPKINS ...	Joint Magistrate and Deputy Collector...	Mar. 17, 1876	Mar. 16, 1878	Permitted to return to duty within the period of leave.
26	G. E. PORTER ...	Joint Magistrate and Deputy Collector...	April 23, 1877	Oct. 22, 1878	
27	W. M. CLAY ...	Joint Magistrate and Deputy Collector...	April 9, 1877	Dec. 8, 1877	
28	T. W. GRIBBLE ...	Joint Magistrate and Deputy Collector...	April 5, 1877	Dec. 4, 1877	Since granted eight months' extension.
29	F. W. R. COWLEY ...	Joint Magistrate and Deputy Collector...	June 30, 1876	Jan. 29, 1878	
30	H. MOSLEY ...	Joint Magistrate and Deputy Collector...	May 30, 1877	Dec. 29, 1878	
31	W. H. VERNER	Joint Magistrate and Deputy Collector...	Mar. 27, 1876	Nov. 8, 1877	
32	R. F. RAMPINI	Assistant and Joint Sessions Judge, Darjeeling and Julpigoree.	Feb. 9, 1877	Feb. 8, 1879	
33	W. F. MERKS ...	Joint Magistrate and Deputy Collector...	Feb. 16, 1876	Dec. 15, 1877	Since returned.
34	C. H. VOWELL ...	Joint Magistrate and Deputy Collector...	Mar. 11, 1876	Nov. 10, 1877	Since returned.
35	H. J. S. COTTON ...	Magistrate and Collector, 3rd Grade ...	July 13, 1877	Nov. 12, 1878	
36	A. W. COCHRAN ...	Assistant Magistrate and Collector ...	April 11, 1876	April 10, 1878	
37	A. W. B. POWER .	Political Agent, Hill Tipperah ...	May 7, 1876	May 6, 1878	
38	J. C. VEASEY ...	Assistant Magistrate and Collector ...	May 15, 1877	May 14, 1878	
39	J. E. B. JEFFERY ...	Assistant Magistrate and Collector ...	April 1, 1876	Oct. 31, 1877	Since returned.
40	P. NOLAN ...	Assistant Magistrate and Collector ...	Mar. 13, 1876	Nov. 12, 1877	Since granted three days' extension and permitted to return to duty within the period of leave.
41	C. D. C. WINTER .	Assistant Magistrate and Collector ...	July 27, 1877	Nov. 26, 1878	
42	E. A. BRADBURY ...	Assistant Magistrate and Collector ...	Sept. 19, 1877	Sept. 18, 1879	
43	J. WHITMORE ...	Assistant Magistrate and Collector ...	Mar. 21, 1877	Dec. 20, 1877	Since granted six months' extension on sick certificate.
44	W. FIDDIAN ...	Assistant Magistrate and Collector ...	Nov. 1876	Nov. 1878	
45	G. E. MANISTY ...	Assistant Magistrate and Collector ...	June 9, 1876	Dec. 8, 1877	
46	W. R. MILLAR ...	Assistant Magistrate and Collector ...	June 16, 1876	June 15, 1878	
		SPECIAL LEAVE.			
1	T. B. LANE ...	Collector of Customs, Calcutta ...	June 10, 1877	Dec. 9, 1877	Has applied to resign the service.
2	J. H. RIVETT-CARNAC	Opium Agent, Benares. ...	May 1, 1877	Oct. 31, 1877	Since returned.
3	R. H. PAWSEY ...	Joint Magistrate and Deputy Collector...	May 16, 1877	Nov. 15, 1877	Since returned.
4	J. NUGENT .	Assistant Magistrate and Collector ...	May 1877	Nov. 1877	

NOTE.—Total absent ... 50
Total of Civil Servants employed in the Lower Provinces ... 228
Percentage of absentees ... 21·9

No.	NAMES.	SUBSTANTIVE APPOINTMENT.	DATE OF COMMENCEMENT OF FURLOUGH OR LEAVE.	DATE OF EXPIRY OF FURLOUGH OR LEAVE.	REMARKS.
		NORTH-WESTERN PROVINCES AND OUDH.			
		FURLOUGH.			
1	HON'BLE R. A. J. DRUMMOND.	Commissioner ...	April 18, 1877	Oct. 7, 1877	
2	SIR T. D. FORSYTH, C.B., K.C.S.I.	Commissioner, Fyzabad Division ...	Feby. 20, 1876	Feby. 19, 1878	
3	G. PALMER ...	Judge ...	April 23, 1877	Oct. 22, 1877	
4	A. R. S. POLLOCK ...	Commissioner ...	May 21, 1877	Nov. 20, 1877	
5	H. W. DASHWOOD ...	Judge ...	Jany. 15, 1877	Aug. 14, 1878	
6	J. SIMSON ...	Judge ...	April 10, 1876	Jan. 9, 1878	
7	E. G. JENKINSON ...	Commissioner, Jhánsi Division ...	May 7, 1877	Nov. 6, 1877	
8	C. W. MOORE ...	Magistrate and Collector ...	April 15, 1877	April 14, 1878	
9	R. M KING ...	Deputy Commissioner, 1st Grade ...	March 15, 1876	Dec. 14, 1877	
10	R. G. CURRIE ...	Magistrate and Collector ...	April 23, 1877	Oct. 22, 1878	
11	W. OLDHAM ...	Magistrate and Collector ...	April 15, 1877	Nov. 21, 1877	Allowed to retire from the service from 31st December 1877.
12	C. J. POWLETT ...	Joint Magistrate, 1st Grade ...	Dec. 1, 1876	Nov. 30, 1877	
13	J. R. REID ...	Settlement Officer, 1st Grade ...	April 18, 1877	Feby. 17, 1879	
14	F. S. GROWSE ...	Joint Magistrate, 1st Grade ...	April 15, 1877	Nov. 14, 1877	
15	C. F. HALL ...	Joint Magistrate, 1st Grade ...	March 15, 1877	Dec. 24, 1877	
16	M. S. HOWELL ...	Joint Magistrate, 1st Grade ...	May 21, 1877	Nov. 20, 1877	
17	A. H. HARINGTON ...	Assistant Commissioner, 1st Grade ...	March 21, 1877	Dec. 20, 1878	
18	J. H. TWIGG ...	Joint Magistrate, 2nd Grade ...	May 20, 1877	March 19, 1878	
19	H. F. D. MOULE ...	Joint Magistrate, 2nd Grade ...	Feby. 27, 1877	Feby. 26, 1878	
20	R. J. CROSTHWAITE ...	Joint Magistrate, 2nd Grade ...	June 9, 1876	Dec. 8, 1877	
21	J. M. PEARS ...	Assistant Magistrate ...	July 13, 1877	Oct. 12, 1877	
22	T. F. HARKNESS ...	Assistant Magistrate ...	April 5, 1877	Dec. 4, 1877	
23	W. BLENNERHASSETT	Assistant Commissioner, 2nd Grade ...	May 7, 1877	May 6, 1878	
24	R. S. AIKMAN ...	Assistant Magistrate ...	March 6, 1876	Nov. 5, 1877	
25	H. F. EVANS ...	Employed in the Settlement Department previous to departure on furlough.	April 8, 1876	Nov. 21, 1877	
26	W. C. BENETT ...	Assistant Commissioner, 3rd grade ...	April 15, 1876	April 14, 1878	
27	E. WHITE ...	Assistant Magistrate ...	Nov. 6, 1876	Nov. 5, 1877	
28	J. A. MARCEL ...	Assistant Magistrate ...	March 1, 1877	Feb. 28, 1878	
29	W. LAMBE ...	Assistant Magistrate ...	Feb. 5, 1877	Nov. 4, 1878	
30	D. T. ROBERTS ...	Assistant Magistrate ...	April 3, 1877	Nov. 2, 1878	
31	T. BENSON ...	Assistant Settlement Officer, 2nd grade ...	July 13, 1877	Jan. 12, 1878	
32	R. D. ALEXANDER ...	Assistant Magistrate ...	March 21, 1877	Nov. 20, 1878	
33	F. BAKER ...	Assistant Magistrate ...	March 22, 1875	Oct. 21, 1877	Since returned.
34	J. W. HARRIS ...	Assistant Magistrate ...	April 8, 1876	April 7, 1878	
35	H. G. PEARSE ...	Assistant Magistrate ...	April 15, 1877	May 14, 1878	
36	R. SCOTT ...	Assistant Magistrate ...	April 18, 1877	April 17, 1879	
		SPECIAL LEAVE.			
1	C. J. CONNELL ...	Assistant Commissioner, 3rd Grade ...	April 16, 1877	Oct. 15, 1877	
		NOTE.—Total absent ... 37 Total of Civil Servants employed in the North-Western Provinces and Oudh ... 193 Percentage of absentees ... 19·1			
		PUNJAB.			
		FURLOUGH.			
1	J. S. CAMPBELL ...	Judge, Chief Court, Punjab ...	May 1, 1877	April 30, 1878	
2	D. G. BARKLEY ...	Deputy Commissioner, 1st Class ...	April 9, 1877	April 8, 1878	
3	T. W. H. TOLBOET ...	Judicial Assistant, 3rd Grade ...	Mar. 29, 1876	Mar. 28, 1878	
4	C. R. HAWKINS ...	Judicial Assistant, 3rd Grade ...	Mar. 21, 1877	Nov. 20, 1878	
5	H. W. STEEL ...	Assistant Commissioner, 2nd Class ...	May 19, 1877	Aug. 18, 1878	
6	P. DE L. H. JOHNSTONE.	Assistant Commissioner, 3rd Class ...	Nov. 1, 1875	Oct. 31, 1877	
7	D. B. SINCLAIR ...	Assistant Commissioner, 3rd Class ...	May 2, 1877	Dec. 16, 1877	Since returned.
		SPECIAL LEAVE.			
1	A. F. D. CUNNINGHAM	Assistant Commissioner, 3rd Class ...	June 8, 1877	Dec. 7, 1877	
		SUBSIDIARY LEAVE.			
1	W. O. CLARK ...	Assistant Commissioner, 3rd Class ...	Sept. 26, 1877	Oct. 25, 1877	
		NOTE.—Total absent ... 9 Total of Civil Servants employed in the Punjab ... 85 Percentage of absentees ... 10·5			

No.	Names.	Substantive Appointment.	Date of commencement of furlough or leave.	Date of expiry of furlough or leave.	Remarks.
		CENTRAL PROVINCES.			
		FURLOUGH.			
1	F. C. ANDERSON ...	Assistant Commissioner (Supernumerary)	Feb. 12, 1877	Feb. 11, 1878	
2	A. U. FANSHAWE ...	Assistant Commissioner (Supernumerary)	Jan. 3, 1877	Jan. 2, 1878	
3	J. A. JEFFREYS ...	Assistant Commissioner (Supernumerary)	Aug. 27, 1877	Aug. 26, 1878	
		SPECIAL LEAVE.			
		Nil.			
		NOTE.—Total absent ... 3			
		Total of Civil Servants employed in the Central Provinces ... 21			
		Percentage of absentees ... 14·3			
		BRITISH BURMA.			
		FURLOUGH.			
1	S. F. A. SMITH ...	Deputy Commissioner, 4th Grade ...	April 18, 1876	April 17, 1878	
		SPECIAL LEAVE.			
1	A. O. BROWN ...	Assistant Commissioner, 3rd Grade ...	July 15, 1877	Jan. 14, 1878	
		NOTE.—Total absent ... 2			
		Total of Civil Servants employed in British Burma ... 19			
		Percentage of absentees ... 10·5			
		MYSORE AND COORG.			
		Nil.			
		HYDERABAD.			
		Nil.			
		ASSAM.			
		FURLOUGH.			
1	A. L. CLAY ...	Deputy Commissioner, 1st Grade ...	July 13, 1877	Oct. 12, 1878	
2	O. G. R. MCWILLIAM	Deputy Commissioner, 3rd Grade ...	April 24, 1876	Nov. 23, 1877	
3	H. LUTTMAN-JOHNSON	Deputy Commissioner, 3rd Grade (Supernumerary).	April 1, 1877	Mar. 31, 1878	
4	A. FORBES ...	Assistant Commissioner, 1st Grade ...	May 22, 1876	Jan. 21, 1878	
		SPECIAL LEAVE.			
		Nil.			
		NOTE.—Total absent ... 4			
		Total of Civil Servants employed in Assam 14			
		Percentage of absentees ... 28·5			
		NOTE.—Grand Total of absentees ... 111			
		Grand Total of Civil Servants employed on the Bengal Establishment ... 615			
		Percentage of absentees ... 18·			

No. 1035.—Mr. W. Oldham is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 31st instant.

No. 1039.—Mr. R. H. Macleod, of Her Majesty's Bengal Civil Service, reported to the Government of the North-Western Provinces and Oudh his arrival at Allahabad on the 13th instant.

No. 1042.—ERRATUM—In Home Department Notification No. 962, dated 5th instant, for "19th October last," read "19th November last."

MEDICAL.

The 22nd December 1877.

No. 687.—The services of Surgeon-Major R. Harvey, M.D., in joint medical charge of Simla, are placed at the disposal of the Government of Bengal.

ECCLESIASTICAL.

The 26th December 1877.

No. 478.—The Reverend A. G. A. Robarts, Officiating Second Chaplain of St. John's Church, Calcutta, is appointed Chaplain of Tounghoo, British Burma.

JAMES O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FIBRES AND SILK.

Simla, the 31st August 1877.

No. 45.—In 1871 the Government of India offered a prize of £5,000 to the inventor of the best machine or process for the preparation of the fibre of the *Böhmeria nivea* (popularly known under the names of rheea, ramie, and China grass), and the terms on which machines would be admitted to competition were widely notified in India, in Europe, and in America. Many persons declared their intention to compete, but ultimately only one machine was actually brought to the place of trial. The machine, having been carefully tested at Saháranpur in the autumn of 1872, was found imperfect in some important respects, and the inventor was adjudged not entitled to the full reward. He was, however, presented with £1,500 in consideration of the partial measure of success he had attained after great perseverance.

2. This machine has not since been adapted by the inventor to practical use, and no improved process of preparing the fibre of the rheea has been yet discovered by other persons. Meanwhile, the demand for rheea continues, and the conditions which induced the Government of India in 1871 to offer a prize remain substantially unchanged.

3. His Honour the President in Council, therefore, considers that it is desirable to renew the offer, and it is accordingly hereby notified that a reward of fifty thousand rupees will be paid to the inventor of the best machine or process which will separate the bark and fibre from the stem, and the fibre from the bark, of the *Böhmeria nivea.*

4. A smaller reward, not exceeding ten thousand rupees, will be given to the inventor of the next best machine or process, provided it is adjudged to possess merit and to be capable without difficulty of adaptation to practical use.

5. What is required is a machine or process capable of producing, by animal, water, or steam power, a ton of dressed fibre of a quality which shall average in value not less than £45 per ton in the English market, at a total cost, including all processes of preparation and all needful allowance for wear and tear, of not more than £15 per ton, laid down at any port of shipment in India, and £30 in England, after payment of all the charges usual in trade before goods reach the hands of the manufacturer. The processes of preparation are to be understood to include all the operations required subsequent to the cutting of the stems from the plants in the field, until the fibre is in a condition fit to be packed for conveyance to the market.

6. The machinery employed must be simple, strong, durable, and inexpensive, and should be suited for erection in the plantations where the rheea is grown. It must be adapted for treatment of the fresh stems, as cut from the plant. The treatment of dried stems offers certain difficulties, and the fibre prepared from them must, moreover, always be much more costly than the fibre produced from green stems. Except during the hot dry weather preceding the rains in Upper India (where rheea grows best), it is very difficult so to dry the stems that no fermentation or mildew shall occur. But during this season the stems are comparatively short and the crop poor and stunted, unless it is artificially irrigated, and such irrigation greatly increases the cost of cultivation. In the rainy season the plant is in fine condition, but at this season it is almost impossible to dry the stems in quantity without injuring the fibre, unless recourse is had to artificial means of desiccation, which greatly increase the cost of the material. It is therefore obvious that the attention of inventors should be given to the discovery of a process for the treatment of the green stems.

7. The trials will be held at Saháranpur in the North-Western Provinces in the months of August and September 1879. Machines entered for competition should be placed *in situ* and be ready for work not later than the 15th August, the competition commencing on the next day. The judges will be appointed by the Government, and they will watch the whole of the trials. But the machines shall be worked and adjusted by the competitors themselves, and no person shall touch a machine without the consent of the inventor.

8. The Government of India will provide proper shelter and accommodation at Saháranpur for all the competing machines as well as the motive power required. It will also pay for the transport from the sea-coast to Saháranpur of all machines up to the limit of one ton each, the freight on any excess weight to be defrayed by the owners. The present rate of freight by rail from Calcutta to Saháranpur is Rs. 3-10 per maund, or Rs. 98-11 per ton, and from Bombay to Saháranpur Rs. 4-1 per maund, or Rs. 110-9 per ton. A free second class ticket to Saháranpur will also be given to any person in charge of a machine.

9. The owner or owners of the successful machine or machines shall not be entitled to receive the reward offered except on the following conditions, *viz.*:—

(1) That a complete technical description of the machine, illustrated by plans drawn to scale, shall be prepared and published (Government paying the cost) for the information of the public.

(2) That after the expiry of three years from the date on which the award is made, the public shall have the right of manufacturing similar machines, on payment to the owner of a royalty of 10 per cent. on the cost of each machine so manufactured.

10. All persons desiring to compete under the terms and on the conditions specified above are requested to make known their intention not later than the 31st December 1878, giving the following particulars:—

1. Name in full and residence.
2. Profession or occupation.
3. Number of different kinds of machines entered for competition.
4. Brief description of each machine.

Intending competitors will at the same time declare themselves bound (under penalty of disqualification of the competing machines and forfeiture of all claim to the Government reward) to conform to all rules which may be prescribed by Government, or by the judges appointed by Government in connection with the conduct of the trials.

All notices of intention to compete and applications for information should be addressed to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, Calcutta.

11. A limited quantity of rheea will be grown in the Botanic Gardens, Calcutta, and persons desirous of testing their machines before entering them for public competition may obtain green stems in small quantities from the Superintendent of the gardens through this Department.

COMMERCE AND TRADE.

Calcutta, the 28th December 1877.

No. 23 of 1877.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

BAY OF BENGAL—CHITTAGONG COAST.

Alteration in position of the Beacon Lights at the entrance to Chittagong or Kornafuli River.

The two Beacon Lights situated on the southern shore at the entrance to Kornafuli River have been removed 2,417 yards due south of their former position. The lights, 40 yards apart on a S. E. by E. ½ E. bearing, were exhibited from the new site on the 20th October 1877, the inner or eastern light from a tripod, the outer or western one from a mast, both Beacons being painted white.

The inner light is elevated about 5 feet higher than the outer one, and both are visible in clear weather from a distance of 7 miles through an arc of 160°, or when bearing from S. E. by S., through east and north, to N. by W.

During southerly winds, sailing vessels from the southward and westward (especially those at some distance in the offing) should avoid getting to the northward of the lights; but at night with the outer or western light bearing E. ¼ N., should run in and anchor in 5 fathoms at low water springs, about 2½ miles from the light, to await day-light.

The Beacons in line, and the Hill flagstaff bearing N. E., will place a vessel about half a mile southwestward of the bar buoys; from this position the bar and river buoys will be distinctly seen, and the services of a local pilot are always obtainable. Vessels should not attempt to cross the bar without a pilot, as the channel to Chittagong is long, narrow, and somewhat intricate.

Position of Beacons, latitude 22° 10′ 50″ N., longitude 91° 48′ 29″ E.

[*Bearings are Magnetic and from Seaward. Variation 3° Easterly in 1877.*]

A. DUNDAS TAYLOR, *Comdr. (Late I.N),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 6th December 1877.

By Order,
G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

This Notice affects the following Admiralty Charts :—Chittagong or Kornafuli River, No. 84; Sea-face of Sunderbuns, No. 138*c*; Sheet 5: Palmyra point to Chittagong, No. 1681; Bay of Bengal, No. 70*b*; Indian Ocean, Sheet 2: Northern portion, No. 748*b*: also, Admiralty List of Lights, South Africa, East Indies, &c., 1877; Marine Survey of India Light list, No 81; and Taylor's Sailing Directory, Vol. I., page 484.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

CUSTOMS.

The 28th December 1877.

No. 172.—In exercise of the powers conferred by Section 6 of "The Indian Tariff Act, 1875," the Governor General in Council is pleased to direct that, on and from the first day of January 1878, the duty on salt imported into Bengal, fixed by Schedule A, No. 49, of the said Act at Rs. 3-4, shall be reduced to Rs. 3-2 per maund of 82⅔ lbs. avoirdupois.

No. 174.—Under the authority conferred by the Indian Tariff Act, 1875, His Excellency the Governor-General in Council is pleased to direct that on and after the first day of January 1878 the exemption from duty of customs on salted fish imported into the province of Sind shall be cancelled.

SALT.

The 28th December 1877.

No. 254.—In exercise of the powers conferred by Section 11 of "the Salt Act, 1877," the Governor-General in Council directs that on and after this date the duty to be paid on salt manufactured in the Division of Orissa by persons licensed under Bengal Act. VII of 1864, shall be as follows, for each maund of 82⅔ lbs. avoirdupois weight:—

When such salt is manufactured—	Rs.	A.
(*a.*) At any place between the southern boundary of the Pooree district and the Kusbhadra river	2	8
(*b.*) At any place between the Kusbhadra river and the southern boundary of the Cuttack district	2	10
(*c.*) At any place between the southern boundary of the Cuttack district and the Mahánadi river	2	12
(*d.*) At any place between the Mahánadi and Dhámra rivers	2	14
(*e.*) At any place between the Dhámra and Kánsbans rivers	3	0
(*f.*) At any place between the Kánsbans river and the northern boundary of the Balasore district	3	2

No. 255.—In exercise of the powers conferred by "The Inland Customs Act, 1875," the Governor General in Council is pleased to direct that on and from the 1st day of January 1878, the following modifications shall be made in the rules published in Notification No. 156, dated 30th June 1876, that is to say :—

(a).—For the first paragraph of Rule 4, the following shall be substituted: "On all salt imported, [except salt imported by Railway from the Presidency of Bombay into the territories under the administration of the Chief Commissioner of the Central Provinces], a duty of Rs. 2-12 per maund of 3,200 tolahs shall be levied; and on all sugar exported at any point south of the district of Rawalpindi, the maximum duties mentioned in Section 5 of the Act shall be levied."

(b).—Rules 41 to 47 (both inclusive) and Schedules A and B shall be cancelled.

(c).—In Rules 50, 54 and 74, and in Schedules C and F, for the words "rupees three," the words "two rupees, twelve annas" shall be substituted.

(d).—In Schedule C, for the words "rupees six," the words "five rupees, eight annas" shall be substituted.

No. 262.—In exercise of the power conferred by the fourth clause of Section 1 of the Inland Customs Act, 1875, His Excellency the Governor General in Council is pleased to order the extension to the province of Sind, on and from the 1st January 1878, of the said Act, except the portions thereof specified in the second clause of Section 1 which already extend to that province, and also except Chapter II of the said Act.

No. 263.—Under the powers conferred by Section 10 of the Inland Customs Act, 1875, His Excellency the Governor General in Council is pleased to prohibit the manufacture of salt in the province of Sind, except by or on behalf of the Government, or by persons licensed by the Government, and to impose a duty of two Rupees eight annas per maund of three thousand two hundred tolas on all salt sold by such persons. This rule will take effect on and from the 1st January 1878.

STATISTICS.

The 27th December 1877.

No. 559.—It is hereby notified for general information and guidance that the spelling of the names of the more important places in Rajputana has been fixed by the Agent to the Governor General in Rajputana and approved by the Government of India as shewn in the list given below, and the spelling so fixed should be strictly observed in future.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

NAMES WHICH HAVE ACQUIRED A FIXED SPELLING.

Spelling to be adopted.	Description.	State where situated.
Abu	Town and Cantonment ...	Sirohee.
Ajmere	British District.	
Aravalli	Chain of Mountains.	
Bhurtpore	State.	
Bickaneer	Ditto.	
Boondee	Ditto.	
Deeg	District and Town ...	Bhurtpore.
Erinpura	Cantonment	Sirohee.
Harowtee	Group of States.	
Jeypore	State.	
Jeysulmere	Ditto.	
Jhallawar	Ditto.	
Jodhpore	Ditto.	
Kerowlee	Ditto.	
Kishengurh	Ditto.	
Kotah	Ditto.	
Laswarree	Battle field	Ulwur.
Marwar	Another name for Jodhpore.	
Meywar	Another name for Oodeypore.	

Spelling to be adopted.	Description.	State where situated.
NAMES WHICH HAVE ACQUIRED A FIXED SPELLING—(*continued*).		
Nawa	Cantonment and Town ...	Jodhpore.
Nusseerabad	Cantonment	Ajmere.
Óodeypore	State.	
Shahpoora	Ditto.	
Sirohee	Ditto.	
Todgarh	Cantonment	Ajmere.
Tonk	State.	
Ulwur	Ditto.	
OTHER NAMES.		
Achrol	Town	Jeypore.
Ágolai	Ditto	Jodhpore.
Áhor	Ditto	Ditto.
Áhu	River	Harowtee and Tonk.
Ajeráka	Railway Station ...	Ulwur.
Ajítpura	Town	Bickaneer.
Akhegarh	Town and District ...	Bhurtpore.
Álaniawás	Town	Jodhpore.
Álanpur	Place of Pilgrimage and Fair	Jeypore.
Aligarh	Town	Harowtee and Tonk.
Alipur	Hill	Bhurtpore.
Amargarh	Town	Kerowlee.
Ámer	Ditto and Hill	Jeypore.
Ámet	Ditto and Sub-division ...	Oodeypore.
Amírgarh	Town	Harowtee and Tonk.
Ámjio	Hill	Bánswára.
Anadpur	Town	Jodhpore.
Anádra	Ditto	Sirohee.
Ána Ságar	Lake	Ajmere.
Anderi	River	Harowtee and Tonk.
Anpúrna	Shrine	Ditto.
Anúpgarh	Town	Bickaneer.
Arain	Town and Civil Station ..	Jeypore.
Árnu	Railway Station ...	Ditto.
Arthuna	Town	Bánswára.
Ásop	Ditto	Jodhpore.
Áspur	Ditto	Dúngarpur.
Atalband	Lake	Bhurtpore.
Aulábati	Town	Harowtee and Tonk.
Áuwa	Ditto	Jodhpore.
Bábra	Ditto	Ditto.
Badkochrán	Ditto	Ajmere.
Bágan	River	Oodeypore.
Baghána	Town	Ajmere.
Baghera	Ditto	Ditto.
Bagheri	Ditto	Harowtee and Tonk.
Bagri	Ditto	Jodhpore.
Bagri	Ditto	Harowtee and Tonk.
Bagru	Ditto	Jeypore.
Bágsúri	Ditto	Ajmere.
Bahádrán	Ditto	Bickaneer.
Bahi	Lake	Bánswára.
Bahror	Town and Sub-division ...	Ulwur.
Bairát	District and Town ...	Jeypore.
Bajtu	Town	Jodhpore.
Bákhásar	Ditto	Ditto.
Bálahera	Ditto	Jeypore.
Balamgarh	Ditto	Bhurtpore.
Balárán	Ditto	Jeypore.
Báli	Ditto	Jodhpore.
Bálotra	Ditto	Ditto.
Balúnda	Ditto	Ditto.

Spelling to be adopted.	Description.	State where situated.
	OTHER NAMES—(*continued*).	
Bámanwára	Place of Pilgrimage ...	Sirohee.
Bámni	River	Oodeypore.
Bámniawás	District and Town ...	Jeypore.
Banás	River	Oodeypore, Jeypore, &c.
Bándanwára	Town	Ajmere.
Bándi	River	Jeypore.
Bándikui	Town and Railway Station ...	Ditto.
Banera	Town	Oodeypore.
Baneshwar	Place of Pilgrimage ...	Dúngarpur.
Bánganga	River	Jeypore, Bhurtpore, &c.
Bánsi Pahárpur	Hill	Bhurtpore.
Bánskho	Town	Jeypore.
Bánsúr	Sub-division and Town ...	Ulwur.
Bánswára	Town and State.	
Bar	Town	Jodhpore.
Bár	Ditto	Ajmere.
Barákhan	Ditto	Ditto.
Bárán	Ditto	Harowtee and Tonk.
Barántia	Ditto	Jodhpore.
Bárath	District	Sirohee.
Bargaon	Town	Jodhpore.
Bári	Ditto	Dholpur.
Bariál ...	Ditto	Jeypore.
Bari-ka-Talái	Lake	Oodeypore.
Barkhere-ki-nadi ...	River	Kerowlee.
Barli ...	Town	Ajmere.
Barlu	Ditto	Jodhpore.
Bármer	Ditto	Ditto.
Barnála	Ditto	Jeypore.
Baroda	Fair and place of Pilgrimage	Ditto.
Barsalpur	Town	Jeysulmere.
Baru	Ditto	Jodhpore.
Basai	Railway Station ...	Ulwur.
Baseri	Town	Dholpur.
Basi	Railway Station ...	Jeypore.
Baswa	District and Town ...	Ditto.
Bátáru	Town	Jodhpore.
Baunli	District and Town ...	Jeypore.
Beáwar	Town and Cantonment ...	Ajmere.
Begún	Town and Sub-division ...	Oodeypore.
Behar	Ravines on the Chámbal River	Kerowlee.
Berach	River	Oodeypore and Harowtee.
Bhadraoti	Ditto	Kerowlee.
Bhagwantgarh	Town	Jeypore.
Bháilán	Town and Pergunnah ...	Ajmere.
Bhákhar	District	Sirohee.
Bhakhri	Town	Jodhpore.
Bharak	Hill	Oodeypore.
Bhasáwar	District	Bhurtpore.
Bháwi	Town	Jodhpore.
Bhílwára	Town and Post Office ...	Oodeypore.
Bhímlat	Town	Harowtee and Tonk.
Bhinai	District and Town ...	Ajmere.
Bhíndar	Town and Sub-division ...	Oodeypore.
Bhínmál	Town	Jodhpore.
Bhítroth	District	Sirohee.
Bhomgarh	Town and Fort	Harowtee and Tonk.
Bhúkarki	Town	Bickaneer.
Bhúmsen	Hill	Jodhpore.
Bhúngra	Town	Bánswára.
Bhutála	Hill	Oodeypore.
Biána	District	Bhurtpore.
Bídásar	Town	Bickaneer.
Bigga	Ditto	Ditto.
Bijásan Máta	Shrine ...	Harowtee and Tonk.
Bikampur	Town	Jeysulmere.

Spelling to be adopted.	Description.	State where situated.
	OTHER NAMES—(*continued*).	
Bílára	Town	Jodhpore.
Birjeshji	Shrine	Harowtee and Tonk.
Bísalpur	Town	Jodhpore.
Bissau	Town and Post Office ...	Jeypore.
Biwai	Railway Station ...	Ditto.
Boráwar	Town	Jodhpore.
Bori	Ditto	Bánswára.
Braj	Tract of country ...	Bhurtpore.
Bújh	Town	Jeysulmere.
Chakwára	Ditto	Jeypore.
Chambal	River	Tonk, Harowtee, Kerowlee, Dholpur.
Chánaud	Town	Jodhpore.
Chandána	Ditto	Jeypore.
Chandarbháka	River	Oodeypore and Harowtee and Tonk.
Chandáwal	Town	Jodhpore.
Chandrawati	Place of historical interest ...	Sirohee.
Chándsain	Town	Jeypore.
Cháng	Ditto	Ajmere.
Chápi	Ditto	Harowtee and Tonk.
Chárbhujaji	Shrine	Ditto.
Chár Chaumúhán ...	Ditto	Ditto.
Chátsu	District and Town ...	Jeypore.
Chaturbhuj	Place of Pilgrimage ...	Oodeypore.
Chaturbhuj	Shrine	Harowtee and Tonk.
Chaumukha	Ditto	Ditto.
Chaumún	Town	Jeypore.
Chaura	District	Sirohee.
Chauth-ka-Barwára ...	Town and Fair	Jeypore.
Chhabra	District and Town ...	Harowtee and Tonk.
Chhápar	Town	Bickaneer.
Chhappan-ka-Pahár ..	Hill	Jodhpore.
Chhirána	Town	Jeypore.
Chhoti Kanwás	Ditto	Harowtee and Tonk.
Chhoti Nadi	River	Ditto.
Chhoti Sádri	Town	Oodeypore.
Chiksána	Ditto	Bhurtpore.
Chimna Báwari	Shrine	Harowtee and Tonk.
Chínch	Town	Bánswára.
Chiráwa	Town	Jeypore.
Chítalwána	Ditto	Jodhpore.
Chítorgarh	Town and Fort	Oodeypore.
Chotíla	Mountain	Sirohee.
Chúru	Town	Bickaneer.
Chúru	Ditto	Jeypore.
Dadrewa	Ditto	Bickaneer.
Dáng	Ravines	Bhurtpore and Kerowlee.
Dánta Rámgarh	District, Town and Railway Station.	Jeypore.
Dánthal	Town	Ditto.
Dausa	Hill, Province and Town ...	Ditto.
Dawer	Town and Cantonment ...	Ajmere.
Deogaon	Town	Ditto.
Deogarh	Ditto	Oodeypore.
Deogarh	Lake	Partábgarh.
Deoli	Cantonment	Ajmere.
Deolia	Town ...	Ditto.
Deolia—Partábgarh ...	State (commonly called Partábgarh).	
Deoti	Lake	Ulwur.
Deshnok	Town	Bickaneer.
Desuri	Ditto	Jodhpore.
Dhamotar	Lake	Partábgarh.

Spelling to be adopted	Description.	State where situated.
	OTHER NAMES—(*continued*).	
Dhána Dúngar	Place of Pilgrimage and Fair	Jeypore.
Dhaneru	Town	Bickaneer.
Dháni	Ditto	Ajmere.
Dharampura	Ditto	Bhurtpore.
Dhola	Ditto	Jodhpore.
Dholagarh	Hill	Oodeypore.
Dholpur	Town and State.	
Dhotársi	Lake	Partábgarh.
Dhúnd	River	Jeypore.
Dídwána	Town ...	Jodhpore.
Dídwána	Place of Pilgrimage and Fair	Jeypore.
Diggi	Ditto	Ditto.
Dilwára	Town and Temple ...	Sirohee.
Dilwára	Ditto	Ajmere.
Dodho	Hill	Jodhpore.
Dúdákar	Ditto	Oodeypore.
Dúdu	Town	Jeypore.
Dugári	Ditto	Harowtee and Tonk.
Dúngarpur	Town and State.	
Dúni	Town	Jeypore.
Dwárakadhísh	Shrine	Harowtee and Tonk.
Dwárakanáthji	Place of Pilgrimage ...	Oodeypore.
Echráno	Hill	Jodhpore.
Eklingji	Place of Pilgrimage ...	Oodeypore.
Eráo	River	Partábgarh.
Eráwan	Hill	Oodeypore.
Esarda	Town	Jeypore.
Fatehgarh	Ditto	Kerowlee.
Fatehgarh	Ditto	Kishengurh.
Fatehpur	Ditto	Jeypore.
Gágraun	Fort	Harowtee and Tonk.
Gajner	Town	Bickaneer.
Galiakot	Ditto	Dúngarpur.
Galwa	River	Harowtee and Tonk.
Gambheri	Ditto	Oodeypore.
Gambhír	Ditto	Bhurtpore.
Gandher	Lake	Partábgarh.
Ganeshgarh	Town	Bickaneer.
Gangapur	Town and District ...	Jeypore.
Gángli	Town	Harowtee and Tonk.
Gangupíya Mahádeo ...	Place of Pilgrimage ...	Sirohee.
Gangwána	Town	Ajmere.
Gardwási	Ditto	Jeypore.
Garhi	Ditto	Báuswára.
Gaunder	Town and place of Pilgrimage.	Jeypore.
Geb Ságar	Lake	Dúngarpur.
Ghánerao	Town	Jodhpore.
Ghátol	Ditto	Bánswára.
Ghegal	Ditto	Ajmere.
Ghotru	Ditto	Jeysulmere.
Ghúnsla	District	Jeypore.
Gobindgarh	Town	Ajmere.
Goela	Ditto	Ditto.
Gogunda	District	Oodeypore.
Gomti	River	Ditto.
Gopálgarh	District	Bhurtpore.
Gopálpura	Town	Bickaneer.
Goramji	Hill and Shrine ...	Ajmere.
Gosháinsar	Town	Bickaneer.
Gotio Ámbo	Place of Pilgrimage ...	Bánswára.
Govindgarh	Town	Ulwur.
Gúgor	Town and Fort... ...	Harowtee and Tonk.

Spelling to be adopted.	Description.	State where situated.
	OTHER NAMES—(*continued*).	
Gúndoj	Town	Jodhpore.
Gundoláo	Lake	Kishengurh.
Gunthno	Hill	Bánswára.
Gúra	Town	Jodhpore.
Gúyabála	River	Ditto.
Gyábnu	Hill	Ditto.
Hábur	Town	Jeysulmere.
Hádoti	Ditto	Kerowlee.
Halena	Ditto	Bhurtpore.
Hamírgarh	Ditto	Oodeypore.
Hánsera	Ditto	Bickaneer.
Harmára	Ditto	Ajmere.
Helak	Railway Station ...	Bhurtpore.
Himmatsar	Town	Bickaneer.
Hindaun	District and Town ...	Jeypore.
Hindoli	Town	Harowtee and Tonk.
Ikásira Mahádeo ...	Place of Pilgrimage ...	Ditto.
Ikran	Railway Station ...	Bhurtpore.
Ináyati	Town	Kerowlee.
Indargarh	Ditto	Harowtee and Tonk.
Jádhau	Ditto	Jodhpore
Jáel...	Ditto	Ditto.
Jagmer	Hill	Bánswára.
Jaházpur	Town and Fort ...	Oodeypore.
Jaipur	Mountain	Jeypore.
Jairáj	Ditto	Sirohee.
Jaisamand *or* Dhebar ...	Lake	Oodeypore.
Jaitsar	Town	Bickaneer.
Jákham	River	Oodeypore and Partábgarh.
Jálor	Town	Jodhpore.
Jamálkhera	Ditto	Jeypore.
Jámi Masjid	Shrine	Harowtee and Tonk.
Jánagarh	Fortress	Partábgarh.
Jargaji	Hill	Oodeypore.
Jasána	Town	Bickaneer.
Jasol	Ditto	Jodhpore.
Jasrásar	Ditto	Bickaneer.
Jassakhera	Town and Cantonment ...	Ajmere.
Jatwára	Railway Station ...	Jeypore.
Jawája	Town	Ajmere.
Jáwar	Hill	Oodeypore.
Jawári	Town	Harowtee and Tonk.
Jetáran	Ditto	Jodhpore.
Jhák	Ditto	Ajmere.
Jhapán	Ditto	Harowtee and Tonk.
Jhíko	Hill	Jodhpore.
Jhíl-ka-bára	Marsh	Bhurtpore.
Jhoro	District	Sirohee.
Jhugga-ki-baori ...	Place of Pilgrimage ...	Jeypore.
Jhúnjhnu	Town	Ditto.
Jíndoli	Hill	Oodeypore.
Jírota	District	Kerowlee.
Jisod	Place of Pilgrimage ...	Jeypore.
Jobner	Town	Ditto.
Jojri	River	Jodhpore.
Juin Mátaji	Place of Pilgrimage ...	Jeypore.
Júnián	Town	Ajmere.
Kahtan	Ditto	Harowtee and Tonk.
Kailaji	Place of Pilgrimage ...	Kerowlee.
Kákand	River	Bhurtpore.
Kalíjra	Town	Bánswára.
Káli Sindh	River	Harowtee and Tonk.

Spelling to be adopted.	Description.	State where situated.
	OTHER NAMES—(*continued*).	
Káluk	District	Jeypore.
Kalyán Raeji	Shrine	Harowtee and Tonk.
Kamalnáth	Hill	Oodeypore.
Kámán *or* Kámban ...	District	Bhurtpore.
Kánauta	Railway Station ...	Jeypore.
Kánkroli	Town and Lake ...	Oodeypore.
Kánur	Town	Jeysulmere.
Kanyagir	Hill	Jodhpore.
Kapaldhára Kund ...	River	Harowtee and Tonk.
Karmoi	Ditto	Oodeypore.
Karnsar	Town	Jeypore.
Káshab Kola Khera ...	Ditto	Harowtee and Tonk.
Kathúnmar	Ditto	Ulwur.
Kaulári	Ditto	Dholpur.
Káya	Hill	Oodeypore.
Kekri	Town	Ajmere.
Kemri	Ditto	Jeypore.
Keola deo	Marsh	Bhurtpore.
Keshorae Pátan	Town	Harowtee and Tonk.
Khairthal	Railway Station ...	Ulwur.
Khandela-Harsnáth-ka ...	Hill and Town	Jeypore.
Khandhár	District and Town ...	Ditto.
Khándu	Town	Bánswára.
Khánua	Town	Bhurtpore.
Khári	River	Oodeypore and Jeypore.
Khári	Ditto	Ajmere.
Khári	Town	Bickaneer.
Kharja Bíjpura	Fair	Jeypore.
Kharkari	Town	Ditto.
Kharkari	Ditto	Kishengurh.
Khatkar	Ditto	Harowtee and Tonk.
Khátu	Ditto	Jeypore.
Khera	Ditto	Ditto.
Kherwára	Cantonment	Oodeypore.
Khetri	Hill and Town	Jeypore.
Khímel	Hill	Bánswára.
Khínwsar	Town	Jodhpore.
Khirwa	Ditto	Ajmere.
Khohjhíl	Lake	Bhurtpore.
Khuni	District	Sirohee.
Kishangarh	Town	Jeysulmere.
Kishangarh	Ditto	Ulwur.
Kishangarh	Ditto	Jeypore.
Koláyat	Ditto	Bickaneer.
Koramdesar	Ditto	Ditto.
Kot Banáwar ...	Ditto	Jeypore.
Kothesri	River	Oodeypore.
Kot Kásim	Province	Jeypore.
Kot Putli	Town	Ditto.
Kotra	Cantonment	Oodeypore.
Kuchámen	Town	Jodhpore.
Kúchera	Ditto	Ditto.
Kúmalgarh	Fort.	Oodeypore.
Kumber	District	Bhurtpore.
Kupásan	Town	Oodeypore.
Kúra	Ditto	Jodhpore.
Kúrgaon	Ditto	Kerowlee.
Kusalgarh	Ditto	Bánswára.
Lachhmangarh	Ditto	Ulwur.
Lachhmangarh	Ditto	Jeypore.
Lachhmi Náráyan ...	Shrine	Harowtee and Tonk.
Ládnún	Town	Jodhpore.
Lálgarh	Ditto	Bickaneer.
Lálsot	Town and District ...	Jeypore.
Lámba	Town	Ditto.

Spelling to be adopted.	Description	State where situated.
	OTHER NAMES—(*continued*).	
Lápli	River	Oodeypore.
Lathában	District (another name for Deeg.)	Bhurtpore.
Liwáli	Town	Jeypore.
Lohagarh	Hill	Ditto.
Lohagarhji	Place of Pilgrimage ...	Ditto.
Lohwán	Town	Ditto.
Ludána	Ditto	Ditto.
Lúni	River	Jodhpore.
Lúnwa	Town	Ditto.
Lutána	Ditto	Ajmere.
Machhíd	Hill	Oodeypore.
Machkund	Fair and place of Pilgrimage	Dholpur.
Mádhola	Place of Pilgrimage ...	Jeypore.
Mádhoni	Hill ...	Bhurtpore.
Mádhorájpur	Town	Jeypore.
Madkotri	Ditto	Bickaneer.
Mádria	Hill	Bánswára.
Magra	District	Sirohee.
Mahájan	Town	Bickaneer.
Mahár Sámod	Hill	Jeypore.
Mahi	River	Bánswára and Dúngarpur.
Mahiji	Shrine	Harowtee and Tonk.
Mahwa	District and Town ...	Jeypore.
Mákarji	Hill and Temple ...	Ajmere.
Mál	Hill	Sirohee.
Málakhera	Railway Station ...	Ulwur.
Malárna	District	Jeypore.
Malárna-chaur-ka ...	Town	Ditto.
Malárna Dúngar ...	Ditto	Ditto.
Málpura	Town and District ...	Ditto.
Man	Town	Harowtee and Tonk.
Mándal	Ditto	Oodeypore.
Mándalgarh	Fort	Ditto.
Mandáori	Place of Pilgrimage ...	Jeypore.
Mandár	Post Office	Sirohee.
Mandáwa	Town	Jeypore.
Mandáwar	District and Railway Station	Ditto.
Mandor	Town	Jodhpore.
Mandráel	District	Kerowlee.
Mángaliawás	Town	Ajmere.
Mania	Ditto	Dholpur.
Mánkali	Ditto	Harowtee and Tonk.
Manoharpur	Ditto	Jeypore.
Mánpur	Ditto	Ditto.
Mároth	Ditto	Jodhpore.
Másalpur	District	Kerowlee.
Masúda	Town	Ajmere.
Mátaji	Shrine	Harowtee and Tonk.
Mathánia	Town	Jodhpore.
Mathuranáthji	Shrine	Harowtee and Tonk.
Mátri Kunrián	Place of Pilgrimage ...	Oodeypore.
Medáli	River	Ditto.
Mendki	Ditto	Kerowlee.
Merta	Town	Jodhpore.
Meruka	River	Dholpur.
Meruki	Ditto	Ditto.
Mewát	Province	Bhurtpore.
Míndha	Town	Jodhpore.
Mirán Chahaltan ...	Place of Pilgrimage ...	Harowtee and Tonk.
Míthri	Town	Jodhpore.
Mogra	Ditto	Ditto.
Mohangarh	Ditto	Jeysulmere.
Molán	Ditto	Bánswára.
Momna Musawwir ...	Place of Pilgrimage ...	Harowtee and Tonk.

Spelling to be adopted.	Description.	State where situated.
	OTHER NAMES—*(continued)*.	
Morán	River	Jeypore.
Morel	Ditto	Kerowlee.
Mori	Hill	Oodeypore.
Moti Jhíl	Lake	Bhurtpore.
Muazzamabad	Town	Jeypore.
Muhammadgarh ...	Ditto	Harowtee and Tonk.
Mukandgarh	Ditto	Jeypore.
Mukandra	Ditto	Harowtee and Tonk.
Mundawára	Ditto	Ditto.
Múndia	Place of Pilgrimage ...	Jeypore.
Múndra	Town	Bickaneer.
Múndwa	Ditto	Jodhpore.
Náchana	Ditto	Jeysulmere.
Nadbai	Railway Station ...	Bhurtpore.
Nádol	Town	Jodhpore.
Nágan	Ditto	Harowtee and Tonk.
Nagar	Ditto	Jodhpore.
Nagar	District	Bhurtpore.
Nágaur	Town	Jodhpore.
Nágela	Ditto	Ajmere.
Nago	Hill	Jodhpore.
Nágpahár	Ditto	Ajmere.
Náhargarh	Town and Fort	Harowtee and Tonk.
Nanáne-ki-nadi	River	Kerowlee.
Nánd	Town	Ajmere.
Nándoli	Ditto	Jeypore.
Naraina	Ditto	Ditto.
Náráyanpur	Ditto	Ulwur.
Narhar	Fair	Jeypore.
Nároli	Town	Kerowlee.
Násrída	Ditto	Jeypore.
Náthdwára	Town and Shrine ...	Oodeypore.
Nawai	Town	Jeypore.
Nawalgarh	Ditto	Ditto.
Neknámji	Place of Pilgrimage ...	Harowtee and Tonk.
Niárán	Town	Ajmere.
Nibhera	Ditto	Bhurtpore.
Nílkanth Mahádeo ...	Shrine	Harowtee and Tonk.
Nímán	Town	Bickaneer.
Nímbáj	Ditto	Jodhpore.
Ním-ka-thána	Ditto	Jeypore.
Nímli	Place of Pilgrimage and Fair	Ditto.
Nínor	Lake	Partábgarh.
Niwai	District	Jeypore.
Nohar	Town	Bickaneer.
Orai	River	Oodeypore.
Orpure-ka tál	Lake	Kerowlee.
Pachewar	Town	Jeypore.
Pachpadra	Ditto	Jodhpore.
Padamnáthji	Place of Pilgrimage ...	Harowtee and Tonk.
Pahesar	Town	Bhurtpore.
Pákariawás	Cantonment	Ajmere.
Pálera	Lake	Bánswára.
Páli	Town	Jodhpore.
Pánchún	Ditto	Bickaneer.
Panjna	River	Kerowlee.
Páota	Town	Jeypore.
Párbati	River	Harowtee and Tonk, and Dholpur.
Parbatsar	Town	Jodhpore.
Partábgarh	Lake, Fortress, Town and State.	
Partapor	Town	Bánswára.

Spelling to be adopted.	Description.	State where situated.
	OTHER NAMES—(*continued*).	
Parwan	River	Harowtee and Tonk.
Pátan	Town	Jeypore.
Pathena	Ditto	Bhurtpore.
Patli	Ditto	Harowtee and Tonk.
Phági	Town ...	Jeypore.
Phalodi	Ditto	Jodhpore.
Phalsúnd	Ditto	Ditto.
Pichhola	Lake	Oodeypore.
Pílauda	Town	Jeypore.
Pípár	Ditto	Jodhpore.
Písángan	Ditto	Ajmere.
Pohkar *or* Pushkar ...	Town and Fair	Ditto.
Pokaran	Town	Jodhpore.
Potlán	Ditto	Oodeypore.
Prágpura	Ditto	Jeypore.
Pungal	Ditto	Bickaneer.
Pur	Ditto	Oodeypore.
Pushp Ságar	Lake	Harowtee and Tonk.
Raepur	Town	Oodeypore.
Raepur	Ditto	Jodhpore.
Raepur	Lake	Partábgarh.
Raesar	Town and Fair	Jeypore.
Raghunáthgarh	Hill	Ditto.
Rájakhera	Town	Dholpur.
Rájaldesar	Ditto	Bickaneer.
Rájgarh	Ditto	Ulwur.
Rájgerh	Ditto	Bickaneer.
Rájgarh	Ditto	Ajmere.
Rájmahal	Ditto	Jeypore.
Rájnagar	Ditto	Oodeypore.
Rájpura	Ditto	Bickaneer.
Rájrájeshwar	Place of Pilgrimage ...	Bánswára.
Rájsamand	Lake	Oodeypore.
Raláota	Town	Jeypore.
Rámdwára	Place of Pilgrimage ...	Harowtee and Tonk.
Rámgarh (1)	Town	Ulwur.
Rámgarh (2)	Town and District ...	Jeypore.
Rámor	Lake	Bánswára.
Rámsar	Town	Ajmere.
Rang Ságar	Lake	Dúngarpur.
Ráni Dúngri	Hill	Kishengurh.
Ránigarh	Fortress	Partábgarh.
Ranthambhor	Town and Fortress ...	Jeypore.
Rás	Town	Jodhpore.
Rasia	Hill	Bhurtpore.
Rasídpur	Town	Jeypore.
Rátadevi	Shrine	Harowtee and Tonk.
Ratan	River	Partábgarh
Ratangarh	Town	Bickaneer.
Ratanjíla	District	Jeypore.
Rathásan	Hill	Oodeypore.
Ratnagir	Ditto	Jodhpore.
Rawai	District	Sirohee.
Ráwalya	Hill	Oodeypore.
Ráwatsar	Town	Bickaneer.
Ráyan	Ditto	Jodhpore.
Reui	Ditto	Bickaneer.
Reri	Ditto	Ditto.
Rikhabdeo	Place of Pilgrimage ...	Oodeypore.
Rishikishan	Old Temples ...	Sirohee.
Rohat	Town	Jodhpore.
Rojo	Hill	Ditto.
Rudáwal	Town	Bhurtpore.
Rúpaheli	Fair	Jeypore.
Rúparel	River	Bhurtpore and Ulwur.

Spelling to be adopted.	Description.	State where situated.
	OTHER NAMES—(*continued*).	
Rúpbás	District	Bhurtpore.
Rúpnagar	Town	Ajmere.
Rúpnagarh	Province	Kishengurh.
Rúpnáráyan	Place of Pilgrimage ...	Oodeypore.
Sábi	River	Ulwur.
Sáchor	Town	Jodhpore.
Sádri	Ditto	Ditto.
Ságarmati	River	Ajmere.
Ságthali	Lake	Partábgarh.
Sagwára	Town	Dúngarpur.
Sáhíwa	Ditto	Bickaneer.
Sakarhálpur	Ditto	Harowtee and Tonk.
Sakra	Ditto	Ditto.
Sálasar	Ditto	Bickaneer.
Sálawás	Ditto	Jodhpore.
Salímabad	Town	Kishengurh.
Salúmbar	District	Oodeypore.
Sámbhar	Lake, Cantonment, &c. ...	Jeypore, Jodhpore, Ajmere.
Samdari	Town	Jodhpore.
Samel	Ditto	Ditto.
Sámod	Ditto	Jeypore.
Sámpla	Ditto	Kishengurh.
Sánderao	Ditto	Jodhpore.
Sándwa	Ditto	Bickaneer.
Sánganer	Town and Railway Station ...	Jeypore.
Sánkhún	Town	Bickaneer.
Sánr Máta	Hill	Oodeypore.
Sánthu	Town	Jodhpore.
Santnáthji	Place of Pilgrimage ...	Harowtee and Tonk.
Sarádhna	Town	Ajmere.
Sáraneshwar Mahádeo ...	Place of Pilgrimage ...	Sirohee.
Sardárgarh	Town	Bickaneer.
Sardárshahr	Ditto	Ditto.
Sároth	Cantonment and Town ...	Ajmere.
Sarsura	Place of Pilgrimage ...	Kishengurh.
Sarsuti	River ...	Ajmere.
Sarwár	Town and District ...	Kishengurh.
Sáth	District	Sirohee.
Sathána	Town	Ajmere.
Sathlána	Ditto	Jodhpore.
Sáwar	Ditto	Ajmere.
Semli	Ditto	Harowtee and Tonk.
Sen	River	Ditto.
Sendra	Town	Ajmere.
Senthal	Ditto	Bickaneer.
Sepau	Fair and place of Pilgrimage ..	Dholpur.
Shahabad	Town	Harowtee and Tonk.
Shahgarh	Ditto	Jeysulmere.
Shah-i-Buldán *or* Nogaza ...	Pace of Pilgrimage ...	Harowtee and Tonk.
Shahpura (1)	Town	Oodeypore.
Shahpura (2)	Ditto	Jeypore.
Shaikhawáti	Town and Province ...	Ditto.
Shaikhsar	Town	Bickaneer.
Shámgarh	Town and Pergunnah ...	Ajmere.
Shergarh	Town	Harowtee and Tonk.
Shiupura	Cantonment	Ajmere.
Shiv	River	Partábgarh.
Sídmukh	Town	Bickaneer.
Sihodra	Ditto	Harowtee and Tonk.
Sikandra	Ditto	Jeypore.
Síkar	Ditto	Ditto.
Sikrai	District and Town ...	Ditto.
Síkri	Town	Bhurtpore.
Síliserh	Lake	Ulwur.
Sinda	Town	Harowtee and Tonk.

Spelling to be adopted.	Description.	State where situated.
	OTHER NAMES—(*concluded*).	
Sindri	Town	Jodhpore.
Singhána	Ditto	Jeypore.
Síta bári	Shrine	Harowtee and Tonk.
Sítakund	Place of Pilgrimage ...	Partábgarh
Siwai Jaipur	Province	Jeypore.
Siwai Mádhopur ...	Province and District ...	Ditto.
Siwai Rámgarh	Town	Ditto.
Siwána	Ditto	Jodhpore.
Sojat	Ditto	Ditto.
Som	River	Dúngarpur.
Sir Gotamnáth	Place of Pilgrimage ...	Partábgarh.
Sír Mádhopur	Town	Jeypore.
Srínagar	Ditto	Ajmere.
Srínáthji	Place of Pilgrimage ...	Oodeypore.
Sugri	Town	Harowtee and Tonk.
Sujángarh	Ditto	Bickaneer.
Sukhli	River	Oodeypore.
Sukri	Ditto	Jodhpore.
Súndho	Hill	Ditto.
Súrajgarh	Town	Jeypore.
Súratgarh	Ditto	Bickaneer.
Tála	Place of Pilgrimage ...	Jeypore.
Talera	Province	Kerowlee.
Tamangarh	Town	Ditto.
Támra	Place of Pilgrimage ...	Jeypore.
Túragarh	Hill	Ajmere.
Tekri Rasya	Ditto	Harowtee and Tonk.
Tem	Town	Ditto.
Thána Gházi	Ditto	Ulwur.
Thánwla	Ditto	Jodhpore.
Tibára Nílgarri	Place of Pilgrimage ...	Jeypore.
Tíbi	Town	Bickaneer.
Tijára	Ditto	Ulwur.
Tilwára	Ditto	Jodhpore.
Tinwri	Ditto	Ditto.
Toda-Bhím	Town and District ...	Jeypore.
Toda-Rae Singh... ...	Ditto	Ditto.
Torawáti	Town, District and Province.	Ditto.
Tori	Town	Ditto.
Ubesarji	Hill	Oodeypore.
Uchen	District	Bhurtpore.
Udai (1)	Town	Jeypore.
Udai (2)	Ditto	Ditto.
Uday Ságar	Lake	Oodeypore.
Udepur	Town and District ...	Jeypore.
Umedganj	Town	Harowtee and Tonk.
Uniára	Ditto	Jeypore.
Utangan	River	Bhurtpore and Dholpur.
Utgir	District	Kerowlee.
Vindhyáchal	Hill	Partábgarh.
Wágidora	Town	Bánswára.
Wair	District	Bhurtpore.
Wálghát	Ditto	Jeypore.
Wazírpur	Ditto	Ditto.
Wínawás	Town	Jodhpore.
Wínjua	Ditto	Ditto.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 28th December 1877.

No. 3542G.—The following extract from Regimental Orders issued by the Commandant, Deolee Irregular Force, dated 16th November 1877, is confirmed :—

Captain P. W. Smith, Officiating Squadron Commander, Deolee Irregular Force, to continue to officiate as Squadron Commander, *vice* Captain J. H. L. Greenfield.

Lieutenant C. Herbert, Officiating Adjutant, Deolee Irregular Force, to continue to officiate as Adjutant, *vice* Captain Smith.

No. 3543 G.—Consequent on the return from furlough of Major A. Farrer, Assistant Commissioner, 1st Class, Hyderabad Assigned Districts, the following changes are made in the Berar Commission with effect from the 7th November 1877 :—

Major F. W. Grant, Officiating Assistant Commissioner, 1st Class, to revert to his substantive appointment of Assistant Commissioner, 2nd Class.

Captain R. S. Thompson, Officiating Assistant Commissioner, 2nd Class, to revert to his substantive appointment of Assistant Commissioner, 3rd Class.

No. 3544G.—APPOINTMENT.—Lieutenant H. L. Ramsay, Officiating Squadron Officer, 9th Bengal Cavalry, is appointed to officiate as Political Assistant, 3rd Class, and is posted to Rajputana as Officiating Assistant to the Agent to the Governor General.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Fort William, the 28th December 1877.

No. 2864.—*Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their Branches on the last day of the month of November 1877, with the corresponding figures on the same date in 1876 and 1875 :—*

	1875.	1876.	1877.
	Rs.	Rs.	Rs.
Government of India	1,81,95,496	1,20,48,124	2,19,78,820
Bengal	1,97,49,235	96,84,875	1,01,68,049
Assam	37,93,486	32,64,213	31,94,096
British Burmah	38,39,166	36,81,320	29,22,324
North-Western Provinces	1,78,61,943	1,71,11,482	99,32,081
Oudh	57,36,624	49,46,389	28,15,231
Punjab	1,00,28,639	1,04,41,973	96,90,563
Bombay	1,70,14,433	1,93,13,985	1,66,11,983
Central Provinces	31,27,946	31,35,590	24,46,786
Madras	2,06,20,354	1,63,67,856	1,67,57,521
TOTAL ...	11,99,67,322	9,99,95,807	9,65,17,454

ACCOUNTS.

The 28th December 1877.

No. 2885.—*Bills drawn upon India by the Secretary of State, 1877-78.*

	£	Rs.	Average rate.		Loss compared with outturn at an exchange of 2s. the rupee.
			s.	d.	
Estimated for the whole year	12,250,000	13,85,00,000	1	9·23	1,60,00,000
In the month of December	517,813	60,00,000	1	8·71	8,21,870
To the end of the month of December	6,527,082	7,51,67,939	1	8·84	98,97,119
Remains to make estimate good	5,722,918	6,33,32,061	1	9·69	61,02,881

Estimated expenditure in excess of the cost at 2s. the rupee in raising	£ 6,527,082	@ 1s. 9·23d.	Rs. 85,25,168
Actual expenditure in excess of the cost at 2s. the rupee in raising		„ 1s. 8·84d.	„ 98,97,119
		Expenditure in excess of estimate	Rs. 13,71,951

SEPARATE REVENUE—POST OFFICE.

The 28th December 1877.

No. 2857.—Referring to the Notification of the 2nd November 1877, No. 4308, relative to the insurance of the contents of registered letters and parcels on or after the 1st January 1878, the Governor General in Council is pleased to make, with effect from the 1st January 1878, the following alteration of Clause XXIII of the Orders and Rules passed by him on the 21st April 1866 (Home Department Notification No. 189), under the provisions of Sections 19, 21, 22 and 63 of the Post Office Act of 1866, *viz.*:—

ORIGINAL CLAUSE XXIII.	AMENDED CLAUSE XXIII.
"In order to protect, as far as possible, the public mails from the chance of robbery, officers in charge of Post Offices shall not knowingly receive coin, bullion, precious stones, or jewels, for despatch, either by letter or banghy post."	In order to protect, as far as possible, the public mails from the chance of robbery, officers in charge of Post Offices shall not knowingly receive coin, bullion, precious stones, or jewels for despatch either by letter or banghy post, *except in the case of registered letters or parcels tendered for insurance.*

R. B. CHAPMAN,
Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 22nd December 1877.

APPOINTMENTS AND PROMOTIONS.

No. 1164.—ADJUTANT GENERAL'S DEPARTMENT—

Lieutenant-Colonel F. Eteson, 1st Battalion 3rd Foot, Officiating Deputy Adjutant General, to be 1st Assistant Adjutant General, *vice* Colonel T. Rattray, C.B., C.S.I., who attained to the Colonel's allowance on the 10th December 1877.

Lieutenant-Colonel Eteson will continue to officiate as Deputy Adjutant General, and Major H. Thompson as 1st Assistant Adjutant General, until further orders.

The 28th December 1877.

No. 1165.—STAFF CORPS—

The under-mentioned Officer is admitted to the Bengal Staff Corps with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Charles Harold Hepworth Beley, 2nd Battalion 1st Foot, Officiating Wing Officer, 25th (Punjab) Regiment of Native Infantry, 1st November 1876.

No. 1166.—The under-mentioned Officer of the Staff Corps having completed five years' service as substantive Lieutenant-Colonel, is promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval :—

Lieutenant-Colonel Charles Doxat Clementson, Madras Staff Corps,—26th December 1877.

No. 1167.—MEDICAL DEPARTMENT—

The under-mentioned Officers having completed twelve years' service, are promoted to the rank of Surgeon-Major from the date specified, under the provisions of the Royal Warrant of the 10th May 1873, subject to Her Majesty's approval :—

G. G. O. No. 673 of 1873.

Surgeon George King, M.B.
" William Center, M.B.
" Henry Black Purves
" George Thomson, M.B.
" Robert Jameson, M.D.
" Robert George Mathew
" William Duncan, M.B.
" George Massy
" George Cumberland Ross
" Richard Power.
} 2nd October 1877.

No. 1168.—PUNJAB FRONTIER FORCE—

No. 1 Mountain Battery.

Lieutenant J. C. Shirres, Royal Artillery, to be Officiating 2nd Subaltern, *vice* Lieutenant P. A. MacMahon, proceeding on furlough.

2nd Punjab Infantry.

Lieutenant A. Daniell, 1st Battalion 21st Foot, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer on probation.

BARRACK AND HOSPITAL SUPPLIES.

No. 1169.—The following corrections are made in G. G. O. No. 681 of 1877 :—

In the preamble of the order, expunge the words "on requisitions signed by Commanding Officers on the Departments concerned."

TABLE 147 (PUBLIC WORKS).—

Page 9.—"Trays"—"Urinals."

Column 2.—After "Trays" add *Iron.*

Column 5.—Add *when glazed earthen-ware urinals are in use; iron trays will be provided by the Public Works Department when iron urinals are in use.*

Page 9.—"Urinals."

Column 2.—Add *Iron.*

Column 5.—Add *Iron urinals to be used only when glazed earthen-ware ones are not procurable by the Commissariat.*

TABLE 148 (PUBLIC WORKS).—

Page 22—

After the item "Trunks, camel, &c.," (for hospital records on the line of march), insert the following :—

Trunks, camel, pairs, with padlocks and keys (English), and with moveable trays—"Scale" according to requirements.—In column of "Remarks," insert *For hospital equipment and purveyor's stores on the line of march. To be supplied direct to the Commissariat Department.*

TABLE 147 (COMMISSARIAT).—

Page 24—

After "Pans, privy, glazed earthen-ware," enter *Trays, glazed earthen-ware.* In column "Where required, &c.," enter *Urinals.*

"Authorised proportion"—
1 per urinal.
Renewals 8 per cent. monthly.
In column of "Remarks" enter *Glazed earthen-ware trays to be supplied by the Commissariat when glazed earthen-ware urinals are in use; iron trays to be provided by the Public Works Department when iron urinals are in use.*

TABLE 154 (COMMISSARIAT).—
Page 34—
Opposite "Oil, common, for greasing punkah-pulley and friction roller," in 2nd column, after "1 chittack," add *for each pulley and each roller.*

Under "Section VI—Disinfectants."
Page 36—
IN NOTE IV.—For the word "triplicate," read *duplicate.*

TABLE 157 (ORDNANCE).—
Page 45—
Under head "3 Carpenters"—
For "8 Rebate fillisters,"
Read *3* Rebate fillisters.

TABLE 148 (COMMISSARIAT).—
Page 52—
Opposite "Carbolic acid fluid" and "Macdougall's disinfecting powder," in column of "Remarks," place a bracket and enter the words *per annum.*
In scale for Lock Hospitals for the supply of the above disinfectants in the foot-note, bracket the items and enter *per annum.*

No. 1170.—In G. G. O. No. 1015 of 1877, note 9, clause (*a*);

For	Substitute
"Rs. 1-4-7."	Rs. 1-14-7.

DISMISSALS AND REMOVALS.

No. 1171.—The services of the under-mentioned Native Medical Pupils, who were admitted into the service by G. G. O. No. 841 of 1876, are dispensed with, with effect from the 31st July 1877:—

Muhammad Ashraf, No. 1151.
Debi Prashad, No. 1154.
Doorga Pershaud, No. 1170.
Mohomed Wajid Ullee Khan, No. 1171.
Elahi Bux, No. 1172.
Hari Govind, No. 1189.

FURLOUGH AND LEAVE.

No. 1172.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel Henry Thomas Oldfield, Bengal Staff Corps, Commandant, 6th Bengal Cavalry,—for one year; two days on private affairs under Rules IX and XV, and the remaining period on medical certificate under Rule XIV, Clause 2, of the Regulations of 1868.

First Class Apothecary James Stephens,—medical certificate, for one year, under the Regulations of 1868.

RETIREMENTS.

No. 1173.—In continuation of G. G. O. No. 1109, dated the 12th December 1877, the under-mentioned Officer is permitted to retire from the service from the date specified, under the provisions of G. G. O. No. 8 of the 1st January 1877:—

No.	RANK AND NAME.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£ s. d.	£ s. d.	£ s. d.		
32	Lieutenant-Colonel (Brevet Colonel) Robert Patrick Anderson.	Staff Corps...	456 5 0	472 1 0	.....	28th December 1877.	England.

SUBORDINATE MEDICAL DEPARTMENT.

No. 1174.—His Excellency the Governor General in Council is pleased to direct the publication of the following rule for the grant of charge allowance to Hospital Assistants in supersession of paragraph 6 of G. G. O. No. 152, dated 1st February 1870:—

"A Hospital Assistant (Civil or Military), who in addition to his own proper work may be temporarily placed in charge of a regiment, will be granted a monthly extra allowance of Rs. 15; if placed in charge of a wing of a regiment, lock hospital, or station staff hospital, Rs. 10; if in charge of a detachment less than a wing, Rs. 5.

"The above allowances will be in addition to the pay and other allowances of rank and appointment."

TRANSFER OF OFFICERS.

No. 1175.—The services of Lieutenant the Hon'ble R. C. Drummond, 72nd Foot, are placed temporarily at the disposal of the Hon'ble the Lieutenant-Governor of Bengal, for appointment on His Honor's personal Staff.

No. 1176.—The services of Lieutenant W. G. W. Macbay, Bombay Staff Corps, Wing Officer, 27th Regiment Bombay Native (Light) Infantry, or 1st Belooch Regiment, are placed at the disposal of the Foreign Department.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 28th December 1877.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the under-mentioned Commissioned Officer, on the date specified, was received in the Military Department from 22nd to 28th December 1877.

Corps.	Rank and Name	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
70th Foot ...	Captain M J. Tighe ...	20th December 1877 ...	Dalhousie.		

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MARINE DEPARTMENT.

APPOINTMENTS AND PROMOTIONS.

Fort William, the 28th December 1877.

No. 42.—The following appointments and promotions were made in Her Majesty's Indian Marine on the dates specified, with effect, unless otherwise stated, from the dates on which the Officers report themselves for duty. :—

13th December 1877.—Lieutenant James M. Bance, R. N. (retired list), to be a 2nd Grade Officer, on probation, and posted to the Indian Government Steamer *Irrawaddy, vice* Mr. A. M. McPherson.

13th December 1877.—Mr. R. W. Laing, 3rd Class Engineer of the Indian Government Steamer *Enterprize,* to be 2nd Class Engineer, on probation, of that vessel, *vice* Mr. A. McCalder.

13th December 1877.—Mr. David Lewes to be a 3rd Class Engineer, on probation, and posted to the Indian Government Steamer *Enterprize, vice* Mr. Laing.

19th December 1877.—Mr. S. J. Moody, 3rd Class Engineer of the Indian Government Steamer *Tenasserim,* to be 2nd Class Engineer, on probation, of that vessel, with effect from the 17th December 1877.

19th December 1877.—Mr. Guy Wesley McAlister, to be a 3rd Class Engineer, on probation, and posted to the Indian Government Steamer *Enterprize, vice* Mr. D. Stevenson.

DISMISSALS AND REMOVALS.

The 28th December 1877.

No. 43.—The services of Mr. H. Pring, 2nd Class Engineer, in Her Majesty's Indian Marine, are dispensed with.

19th December 1877.—The appointment of Mr. D. Stevenson, notified in Marine General Order No. 39 of the 14th December 1877, is cancelled.

RESIGNATIONS.

The 28th December 1877.

No. 44.—The following Officers are permitted to resign their appointments in Her Majesty's Indian Marine :—

Mr. J. M. Fergusson, Acting 3rd Superintending Engineer, Kidderpore Dockyard.

Mr. N. Duncan, 3rd Class Engineer of the Indian Government Steamer *Ava,* and Mr. W. J. Collins, 3rd Class Engineer of the Indian Government Steamer *Enterprize.*

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 22nd December 1877.

No. 540.—Mr. F. E. Godfrey, Deputy Examiner (temporary rank), Guaranteed Railway Accounts, Calcutta, is allowed two years' leave to Europe on medical certificate, with effect from 31st instant; also subsidiary leave from 13th to 30th December 1877, inclusive, under sections 12 and 24 of the Civil Leave Code.

This cancels Public Works Department Notification No. 462, dated 22nd October 1877, granting Mr. Godfrey privilege leave.

No. 541.—Mr. J. Dawson is appointed Pay Master, 1st Grade, on probation, with effect from the 1st October 1877, on the Rangoon and Irrawaddy Valley State Railway.

No. 542.—The under-mentioned are appointed Accountants, 3rd Grade, on probation, and posted to the Provinces specified— :

Mr. F. M. Woodroffe, Central India.
" C. W. Hine, } British Burmah.
" H. F. Mitchell, }

No. 543.—Mr. E. Behrmann, Assistant Engineer, 2nd Grade, employed on Famine Relief Works in Bombay, is transferred temporarily to the North-Western Provinces and Oudh.

The 27th December 1877.

No. 544.—Mr. F. G. Brooks, Executive Engineer, 2nd Grade (temporary rank), is re-transferred from Madras Famine Relief Works to Bengal Public Works Department, Irrigation Branch.

No. 545.—Conductor B. Revell, Barrack Master, 2nd Class, Umballa, is promoted to Barrack Master, 1st Class, with effect from 4th July 1872.

No. 546.—Mr. J. P. C. Anderson, Superintending Engineer, 3rd Grade (temporary 2nd Grade), Military Works Branch, is temporarily transferred to the Punjab Provincial Establishment.

No. 547.—Mr. J. F. Stokes, Executive Engineer, 1st Grade, is granted two years' extraordinary leave without pay, under Section 4 (*b*) of the Civil Leave Code, with effect from 24th October 1877.

This cancels Public Works Department Notification No. 484, dated 2nd November.

The 28th December 1877.

No. 548.—With reference to Financial Department Notification No. 2558, dated 14th December 1877, transferring Mr. C. E. Bernard, C.S.I., temporarily to the Financial Department, the duties of the Additional Secretary to the Government of India in the Public Works Department, Famine Branch, will be performed by Mr. S. C. Bayley, C.S.I., in addition to his own duties as Personal Assistant to His Excellency the Viceroy and Governor-General.

No. 549.—Quarter Master Sergeant H. T. Mudge, R.E., at present employed in the Telegraph Department, is appointed to the Public Works Department as Supervisor, 2nd Grade, (ranking as such from March 1871) and posted to the Military Works Branch.

No. 550.—The following transfers are ordered :—

Lieutenant F. Beauclerk, R.E., Deputy Examiner (temporary rank), Public Works Accounts, from Bombay to Madras.

Lieutenant C. H. P. Christie, R.E., Deputy Examiner, from Madras to the Office of the Accountant General, Public Works Department.

No. 551.—Lieutenant H. G. Kunhardt, R.E., Assistant Engineer, 1st Grade, under the orders of the Agent to the Governor-General for Biluchistan is granted three months' privilege leave with effect from the date on which he may avail himself of it.

No. 552.—Mr. E. H. Stone, Assistant Engineer, 1st Grade, Rangoon and Irrawaddy Valley State Railway, is attached to the Office of the Secretary to the Government of India for employment under the Consulting Engineer to the Government of India for State Railways.

Mr. P. J. Bruff, Executive Engineer, 3rd Grade, on the Establishment under the Director of State Railways, Western System, is transferred to Class II of the State Railway Revenue Establishment and posted to British Burmah for employment as Locomotive Superintendent, Rangoon and Irrawaddy Valley State Railway.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 29, 1877. Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid *in advance*.

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Postage	5	8	0
Subscription for Supplement only ...	6	0	0
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E. J. DEAN,
Publisher, Gazette of India.

BANK OF BENGAL.

Calcutta, the 18th December 1877.

Notice is hereby given that the Transfer Books of the Bank will be closed from 2nd to 15th January 1878, both days inclusive.

By order of the Directors,
W. D. CRUICKSHANK,
Offg. Secretary & Treasurer.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 22nd December 1877.

Mr. W. Stotesbury, Assistant Surveyor, 1st Grade, attached to No. 8 Mysore Topographical Survey, has passed the examination in Hindustani according to the Higher Standard.

Mr. A. James, Assistant Surveyor, 1st Grade, attached to No. 8 Mysore Topographical Survey, has passed the examination in Hindustani according to the Lower Standard.

H. L. THUILLIER, *Major-Genl.,*
Surveyor General of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 22nd December 1877.

No. 62.—Mr. H. E. Grant, Assistant Engineer, 3rd Grade, has been granted one month's privilege leave, with effect from the 24th instant.

No. 63.—Gunesh Bulall Fanshe, Overseer, 3rd Grade, has been granted one and half month's privilege leave, with effect from the 4th ultimo.

No. 64.—Mr. E. A. Wood, Accountant, 3rd Grade, was relieved of his duties in the Examiner's Office, Central India, on the afternoon of the 8th instant, with reference to Government Notification No. 432 of 3rd October 1877, transferring him to Holkar and Neemuch State Railways.

No. 65.—Mr. H. E. Grant, Assistant Engineer, 3rd Grade, has passed the Colloquial Examination in Hindoostanee as laid down in Public Works Code, Chapter II, Section 4, paragraph 21.

By Order,
A. CADELL, *Colonel, R.E.,*
Secy. to Agent, Govr. Genl., for Central India.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Camp Ajmere, the 24th December 1877.

No. $\frac{8112}{2860}$*G.*—Surgeon-Major F. W. A. DeFabeck, in medical charge of the Deolie Irregular Force, is granted one day's general leave from the 8th to the 9th July 1877, in extension of the privilege leave granted him in this Office Notification No. $\frac{8719}{837}$G., dated 31st March last.

By Order,
N. C. MARTELLI, *Capt.*,
Offg. 1st Asstt. Agent to the Govr. Genl.

HYDERABAD RESIDENCY.

NOTIFICATIONS.

Hyderabad Residency, the 15th December 1877.

No. 126.—With reference to Notification No. 108, dated 14th November 1877, granting fifteen days' privilege leave to Mr. A. Elliott, Officiating Assistant Commissioner, 2nd Class, Hyderabad Assigned Districts, Captain R. S. Thompson, Assistant Commissioner, 3rd Class, is appointed to officiate in the 2nd Class, with effect from the 23rd November 1877, until further orders.

The 17th December 1877.

No. 127.—Mr. F. Wright, District Superintendent of Police, Hyderabad Assigned Districts, has been granted privilege leave for one and half month, with effect from the 11th instant, or from such date as he may avail himself of it.

Inspector G. Collins will hold charge of current duties of District Superintendent's Office during Mr. Wright's absence on leave.

By Order,
A. J. DUNLOP,
Offg. 2nd Asstt. Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 10th December 1877.

No. 118.—Captain S. W. Jenner, R.E., Executive Engineer, on return from furlough, is posted to the Meerut Command, Military Works.

The 11th December 1877.

No. 119.—Mr. S. A. L. Corrigan, Assistant Engineer, 2nd Grade, passed the colloquial examination in Hindoostanee, as laid down in Public Works Code, Chapter II, iv, 21, on 29th November 1877.

The 17th December 1877.

No. 121.—With reference to Inspector General's Notification No. 113, dated 23rd November 1877, Mr. F. H. Ashhurst, Temporary Executive Engineer, reported his arrival at Simla on the 12th December 1877, after noon.

Lieutenant W. Peacocke, R.E., reported his departure for Rawul Pindi on the 14th December 1877, before noon.

No. 122.—Lieutenant J. F. Garwood, R.E., Temporary Executive Engineer, is transferred from the Meerut to the Oudh Command, Military Works.

No. 123.—Mr. J. P. C. Anderson, Superintending Engineer, is granted subsidiary leave from 24th October to 4th November 1877, to enable him to join his appointment.

This cancels that portion of Inspector General's Notification No. 107 of 10th November 1877, granting Mr. Anderson subsidiary leave.

The 19th December 1877.

No. 124.—With reference to Government of India, Public Works Department, Notification No. 485, dated 2nd November 1877, Colonel L. Russell, R.E., made over, and Major W. B. Holmes, R.E., received, charge of the Office of Superintending Engineer, Presidency Command, Military Works, on forenoon of 1st December 1877.

This cancels Inspector General's Notification No. 117, dated 6th December 1877.

ALEX. TAYLOR, *Lieut.-Genl., R.E.*,
Offg. Inspr. Genl. of Mily. Works.

Rawul Pindi Command.

Rawul Pindi, the 21st December 1877.

No. 3074.—Privilege leave of absence for one month is granted to Matta Pershad, Accountant, 4th Grade, Rawul Pindi Fort Division, Military Works, from the 2nd January 1878, or such date as he may avail himself thereof.

D. LIMOND, *Lieut.-Col., R.E.*,
Supdg. Engr., Rawul Pindi Command, Military Works.

Sirhind Command.

Umballa, the 21st December 1877.

No. 33.—Mr. R. D. Falkiner, C.E., Executive Engineer, Umballa Division, availed himself, on the afternoon of the 27th November 1877, of the preparatory leave granted to him in Inspector General's No. 109 of the 3rd November 1877.

JOHN P. C. ANDERSON, *C.E.*,
Supdg. Engr., Sirhind Command, Mily. Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Agra, the 19th December 1877.

No. 38.—Mr. J. B. Adam, Inspector of Maintenance, 3rd Grade, Rajputana Railway, is promoted to Inspector of Maintenance, 2nd Grade, with effect from the 3rd September last, *vice* Mr. T. Hainsworth, deceased.

No. 39.—Mr. C. H. Croudace, Executive Engineer, 3rd Grade, temporary rank, Rajputana Railway, is transferred to the Western Rajputana Railway.

The 22nd December 1877.

No. 40.—Mr. D. A. Duns, Assistant Engineer, 1st Grade, Sindia State Railway, passed the Lower Standard Examination in Hindustani on the 5th November 1877.

W. C. FURNIVALL,
Offg. Director.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 21st December 1877.

No. 88.—With reference to Notification No. 32, dated 9th November 1877, of the Director of State Railways, Central System, Mr. R. W. L. Toozs, Assistant Engineer, 2nd Grade, reported his arrival at Mhow on the afternoon of 12th December 1877.

No. 89.—Mr. T. Burrell, Sub-Engineer, 3rd Grade, was relieved of his duties in the Ghat Division on the afternoon of 15th December 1877 to join the Barnagar Division, to which he is transferred.

CHARLES CHEYNE,
Engineer-in-Chief.

HOLKAR AND NEEMUCH STATE RAILWAYS—(Open Line).

NOTIFICATION.

Mhow, the 21st December 1877.

No. 19.—Mr. V. Moothoovera Chetty, Accountant, 4th Grade, transferred from the Office of the Examiner of Accounts, Holkar and Neemuch State Railways, joined the Office of the Superintendent of Workshops, Holkar and Neemuch State Railways, on the 23rd October 1877.

W. S. S. BISSET,
Manager (Open Line),
Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 17th December 1877.

No. 265.—Lalla Rulla Ram, Accountant, 3rd Grade, Office of Examiner of Accounts, is granted one month and nine days' privilege leave from 24th December 1877, or such subsequent date as he may be permitted to avail himself of it.

The 18th December 1877.

No. 266.—In this Office Notification No. 249, dated 27th November 1877, for "22nd instant" read "17th instant."

The 19th December 1877.

No. 267.—Mr. J. R. Scott, Assistant Engineer, 1st Grade, Ghotki Division, is granted one month's privilege leave from 25th November 1877, or such subsequent date as he may have availed himself of it.

No. 268.—Mr. W. Larkins, Accountant, 4th Grade, Khanpur Division, is granted three months' privilege leave from such date as he may be permitted to avail himself of it.

The 20th December 1877.

No. 269.—Pundit Kishan Lal, Accountant, 3rd Grade, is transferred from the Larkana to the Khanpur Division.

No. 270.—The following posting has been made by the Superintending Engineer, Lower Scinde District:—

Mr. H. E. Haddon, Assistant Engineer, 2nd Grade, to the Sehwan Division.

M. RAYNE,
Engineer-in-Chief.

Report of a Deserter from the 83rd Regiment of Foot, dated at Kurrachee, this 17th day of December 1877.

Name,—Andrew Anderson.
Age,—25 years 3 months.
Size,—5 feet 5½ inches.
Color of—
Complexion, fresh; hair, fair; eyes, blue.
Peculiar marks by which his identity may be ascertained,—Speaks English with a foreign accent.
Date of Desertion,—15th December 1877.
From whence Deserted,—Kurrachee, Sind.
Date of Enlistment,—26th September 1870.
Place of Enlistment,—Dover.
Parish where Born,—Heligoland.
County,—Isle of Heligoland.
Former Trade or Occupation,—Butcher.
Dress at the time of Desertion,—
Coat or Jacket,— ... Waistcoat,— ... Breeches or Trowsers,— } Took his uniform with him Supposed to be dressed in Regimentals.
REMARKS,—Stating any particular circumstances attending his Desertion,—Deserted while on pass. Belonged to the Band of the Regiment.

E. MEURANT, *Lieut.-Col.,*
Comdg. 83rd Regiment.

Report of a Deserter from the 1-18th (The Royal Irish) Regiment of Foot, dated at Bareilly, this 24th day of December 1877.

Number, Rank, and Name,—No. 1408, Private John Johnson.
Age,—35 years.
Size,—5 feet 6¼ inches.
Color of—
Complexion, clear; hair, brown tinged with grey; eyes, grey.
Date of Desertion,—19th December 1877.
Place of Desertion,—Bareilly.
Date of Enlistment,—1st December 1866.
At what Place Enlisted,—Dublin.
Parish and County in which Born,—Navan Co. Meath.
Marks,—None.
Trade,—Laborer.
Coat or Jacket,— Waistcoat,— ... Breeches or Trowsers,— ... } Regimentals.
REMARKS,—None.
Under 12 years' service.

E. L. DILLON, *Lieut.-Col.,*
Comdg. 1-18th (The Royal Irish) Regt. of Foot.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 27th December 1877 ... Rs. 79,48,697-3-0

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
28th Dec. 1877.

NOTICE.

All Treasury Officers are requested to address advices of Remittance Transfer Receipts and Supply Bills drawn by them on Lahore Treasury or Bank of Bengal, Lahore, to the Treasury Officer, Lahore (*vide* paragraph 11 of the Indian Bill Rules).

J. A. ROBINSON,
Extra Asstt. Commr. & Treasury Officer.

Statement of the Affairs of the Bank of Bengal for the week ending 22nd December 1877.

LIABILITIES.	Rs.	A.	P.
Capital, paid-up	2,00,00,000	0	0
Reserve Fund	18,99,020	0	0
Public Deposits at Head Office ... 65,89,496 12 11; Public Deposits at Branches ... 88,49,490 7 8	1,54,38,987	4	7
Other Deposits at Head Office and Branches	2,82,72,731	12	5
Bank Post Bills, &c.	3,05,470	1	4
Sundries	12,74,474	6	9
RUPEES ...	6,71,90,683	9	1

ASSETS.	Rs.	A	P.
Government Securities	1,08,73,760	8	2
Loans on Government Securities, &c., at Head Office and Branches ...	42,37,797	1	8
Accounts of Credit on Government Securities, &c., at Head Office and Branches	40,88,554	13	8
Bills discounted and purchased at Head Office and Branches	1,66,63,059	15	0
Balances with other Banks ...	11,08,080	2	0
Bullion	1,58,265	13	10
Dead Stock	9,99,684	1	1
Stamps	6,936	10	0
Sundries	2,04,446	1	3
	3,83,40,585	2	8
Cash and Currency Notes at Head Office.... 1,22,53,737 1 1; Cash and Currency Notes at Branches ... 1,65,96,361 5 4	2,88,50,098	6	5
RUPEES ...	6,71,90,683	9	1

By order of the Directors,

BANK OF BENGAL, *Calcutta, 27th Dec. 1877.*

W. WESTLAND, *Offg. Chief Acctt. & Depy. Secretary.*

W. D. CRUICKSHANK. *Offg. Secy. & Treasurer.*

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
44	... L 47—16534 ...	20	... The Post Master General, Punjab.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
90	... D 4—79220 ...	50	... Major C. Collingwood, R. A., Morar, Gwalior.
91	... D 5—86067 ...	20	... Baboo Purma Nund Bajpaee, Lahore.
32	... D 11—68491, —68461 (wrongly joined)	10	... Rustonjee Furdoonji, Nusseerabad.
33	... D 10—88443, —88442 (ditto) ...	5	... Baboo Bishnul Dass Bunall, Allahabad.

ALLAHABAD,—Paper Currency Office; *The 20th December 1877.*

T. H. S. BIDDULPH, *Asstt. Acctt. Genl., in charge of Paper Currency Office.*

Calicut Circle.

NOTES WHOLLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
J 7—64322 ...	5	... The Station Master, Great Indian Peninsula Railway, Cawnpore.
„ —64799 ...	5	...
J 10—09527 ...	100	... P. Moossa, Amaratolla Gullee, Calcutta.
„ —13764 ...	100	...
„ —15752 ...	100	...
„ —13430 ...	100	...
„ —15754 ...	100	...
„ —15657 ...	100	...
„ —13345 ...	100	...

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
J 7—41138 ...	5	...	M. Subramanien, Assistant Master, High School, Ernaculam.
J 9—08864 ...	10	...	John David, Butler to Colonel Mardall, Madras.
J 10—14624 ...	100	...	Gundloor Streenivasa Chetty, Door No. 42, Black Town, Madras.
J 6—99829, —98190 (wrongly joined)	10	...	H. W. Shephard, Barrister-at-law, Madras.
J 9—07216, —07219 (ditto) ...	10	...	T. Kistna Row, Madras Railway, Palghaut.
J 4—80600 ...	50	...	P. Oudahlichee, Door No. 123, Ungapah Naik's Street, Madras.

CALICUT,—Paper Currency Office; *The 21st December 1877.*

J. C. WINSCOM, *Depy. Collector, in charge of Paper Currency.*

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
103	B 51—10066	500	Assistant Commissioner in charge of Police, Toomkoor.
104	B 53—24368	10	T. G. Suntherasa Iyer, Namkul.
105	B 55—48875	50	Ghoolam Mohideen, Madras.
106	B 58—10808	100	K. S. Krishna Iyer, Madura.
	„ —14491	100	
	„ —39704	100	
107	B 54—04987	20	Acting Post Master General, Madras.
	„ —45648	20	

NOTE PARTIALLY LOST OR DESTROYED.

		Rs.	
225	B 53—44919	10	Mr. G. Doyle, Cuddapah.
226	B 40—77127	5	M. Vencatasoobba Row, Bellary.
227	B 50—19776	100	Krishnathas Dwarkathas Thatha Boy Madura Doss, Madras.
	„ —53035	100	
	„ —87705	100	
	B 58—00554	100	
	„ —06081	100	
	„ —25443	100	
	„ —30114	100	
	„ —35435	100	
	„ —42990	100	
	„ —50112	100	
	„ —51025	100	
	„ —55867	100	
	„ —56263	100	
	„ —58014	100	
	„ —64949	100	
	„ —65440	100	
	„ —65793	100	
	„ —65808	100	
	„ —66301	100	
228	B 20—67449	10	Mr. P. Staunton, Officiating Agent, Bangalore Bank, Bangalore.
	B 30—59853	20	
229	B 52—33556	10	District Engineer, Madura.
230	B 40—62672	10	P. S. Aroghiasawmy Chetty, Trichinopoly.
	„ —80685	10	
232	B 58—10997	100	Booja Ballalh Pari, Balasore.
	B 29—79825	1,000	
59	B 58—43815 } wrongly joined	100	S. Tippoo Saib, Madras.
	„ —43816 }		
60	B 43—86790 } ditto	50	C. Moonesawmy Naidu, Madras.
	B 55—10647 }		
62	B 40—30780 } wrongly joined	5	M. Cumbiah, Bangalore.
	„ —30781 }		
	B 52—74080 } ditto	10	
	„ —72414 }		
	B 42—64076 } ditto	20	
	„ —64078 }		

FORT ST. GEORGE.—Acctt. Genl.'s Office,
The 22nd December 1877.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Nagpur Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877-78.		Rs.	
7	F 7—82131	10	H. J. Springer, of the Judicial Commissioner's Office.

NOTE PARTIALLY LOST OR DESTROYED.

Half Note.

1877-78.		Rs.	
21	F 9—71415	50	W. Venket Roydu, Accountant, Department Public Works, Sagor Road Division, Puchmarhi.

NAGPUR,—Paper Currency Office;
The 20th December 1877.

T. H. BIGGS,
Depy. Commissioner of Paper Currency.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
82	E 10—88400	10	Hurdial and Chet Ram, Lahore.
83	E 1—35778	1,000	Maya Das and Thacker Das, Sialkot.
84	E 7—00261	5	The Post Master General, Punjab, Lahore.
	E 10—83816	10	
85	E 12—07466	20	Ram Lall Saha, Durbhunga.

LAHORE,—Paper Currency Office;
The 24th December 1877.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Bombay Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877.		Rs.	
W88	... M 25—69078	... 100	... Hormasjee Dorabjee Dotiwalla, Bazar Gate Street, Bombay.

NOTES PARTIALLY LOST OR DESTROYED.

1877.		Rs.	
H197	... M 23—58352	... 50	... Mr. Wamanrao Sitaram, Vahivatdar, Navsari Kasba, Taluka Velacha, Baroda State.
	M 25—27336	... 100	...
H198	... M 23—40413	... 50	... Chatarmal. (Vernacular address illegible:)
	„ —80523	... 50	...
	M 25—24301	... 100 each	...
	„ —46230		
	„ —54882		
	„ —70702		

BOMBAY,—Paper Currency Dept.; *The 24th December 1877.*

W. WELLS,
Assistant Commissioner.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 28th December 1877.

Mails for Akyab and Kyouk Phyoo, for transmission per Steamer *Puttialla,* will be closed at the General Post Office on Sunday, the 30th December 1877, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Himalaya*, will be closed at the General Post Office on Sunday, the 30th December 1877, at 6 P. M.

Mails for Port Blair and Camorta can be sent by this opportunity.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 31st December 1877, at 6 P. M.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 1st January 1878, at 6 P. M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Rajpootana*, will be closed at the General Post Office on Wednesday, the 2nd January 1878, at 6 P. M.

The next Overland Mail *viâ* Bombay will close at the General Post Office on Friday, the 4th January 1878.

2. Book-post and pattern packets must be posted on the 3rd idem.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 7 P. M.

Mails for Ceylon, Straits, Hong-Kong and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 5th January 1878, at 6 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 25th December 1877.

Abdool Malick, Moonshee.
Allen, Miss Josephine E., care of Mrs. Dall.
Bailey, J. R., Master.
Barker, J.
Biggs, Mrs. Rachel.
Bell, W. M.
Boarn, G.
Burke, Mrs. J.
Burrage, Mrs. H.
Calbeck, Mrs. E. J.
Caghlan, J. A.
Caldwell, Miss.
Canto, Mrs.
Carew, Mrs.
Carey, Mrs. M.
Christin, T.
Clairy, Mrs.
Collings, Capt.
C., No. 101.
Cunninghan, Hon'ble H. S.
Dallas, J. F.
Delahay, Wm.
Dobson, M. A.
Dunn, R.
Elder, Mrs. W. A.
Fernandez, S. A. M.
Floyd, W. P.
Fonsica, M. X
Garvain, J. A.
Guiseppe, Casarato.
Gunga Churn and Sham Churn Doss.
Handy, Mrs.
Hastings, C.
Hart, A.
Harrison, Capt. Wm.
Hay, Mrs. M. C.
Henry, Mrs. M.
Hewett, Mrs. H. H.
Higgins, M. O.
Hill, Roland.
Hurford, John.
Joseph, Mrs. Magdaline.
Jull, Miss.
Kaphia, H. R. H. Prince.
Leckie, Thos.
Liebenhall, J. D.
Maitland, R. L.
Malyneaux, Robt. H.
Manuel, Mrs. C.
McDonald, Miss Charlotte.
McMillan, E.
McWilliam, Mrs. M. J.
Mickman, J.
Middleton, C. J.
Mills, J.
Newman, Chas.
Nolan, J. H.
Orton, Revd.
Pearce, Capt.
Pereira, J. P.
Phillips, John.
Rae, Mrs. E.
Ridge, C. J.
Ridsdale, H.
Robertson, Dr. R. A.
Roy, Henry.
Ryder, Henry.
Shiell, A. G.
Seamons, M.
Scott, R.
Stafford, Mrs.
Stephen, James F.
Stevens, Mrs. M.
Smith, Mrs. M.
Tannock, J.
Taylor, W. L.
Thomson, W
Thomson, Alexander.
Thorpe, W.
Thun, H.
Tillman, H.
Tomkins, Mrs.
Turnour, C.
Viele, Chas.
Walker, Miss Emy.
Warnes, Mrs. E. S.
Wasteen, Miss.
Watson, Mrs. Hamden.
Weekherlin, Baron W.
Wheattey, J. G. G.
Wight, Miss.
Willis, Mrs.
Wood and Cay.

Letters marked "Care of Post Office, to be kept till called for."

Bennett, T. O.
Beedell, Capt. W.
Boe, Ashjohn.
Boulter, R. F.
Brown, R. W.
Bruce, Esq.
Cassedy, J. J.
Cernac, Stefano.
Chennell, Thomas.
Collins, Francis B.
Corbett, C. J.
Cumberland, A. H.
Craig, E. R.
Craige, Peter.
Creghan, W. J.
Daherty, J.
Doherty, Mrs. H. A.
Donovan, D.
D'Silva, G. P.
Duncrift, John.
Ewbaurs, A.
E. F. W.
Fantum, Mrs. F.
Faulkes, E.
Fawcus, William.
Finch, Fredt.
Garden, J. D.
Glasson, J. W. C.
Gilmore, Charles.
Ginger, H. B.
Guthrie, A.
Harrison, C. W.
Hopkinson, Percy.
Huguenot, M.
Humfrey, Capt. B. J. P.
Indelicato Orazio, Sigr
Johnson, Mrs. R.
Johnston, Mrs.
Jones, W. Arnold.
Jordon, Mrs. J. P.
Killeoyne, Thos.
Lock, Pat.
Leapold, T.
LeRoy, Z. M.
Leonard, Thomas.
Leon, Mrs. F.
Lidstone, C. A.
Lonsdale, John.
MacWilliam, Miss
Macdonald, J.
MacGibbon, J.
Macnab, Mrs. C.

Marshall, Geo.
Mortan, Mrs.
Matson, E.
Meyer, Herman.
Mirza Abdool Hosein.
Montgomery, C. W.
Muggeridge, E.
Nugent, Mrs. P. C. P.
Oriovits, Tasef.
Ozillia, Capt. P.
Pawsey, R. H.
Piket Blime, Madame.
Pinkney, A.
Platt, J. H.
Poper, A. R.
Powell, H. J
Pratt, Mr.
Preston, Mrs.
Pums, Sugar.
Pyne, Revd. C. M.
Roman, Jacob.
Rose, Miss Grace.
Rowcliff, R. H.
Ryall, H.
Salamonson, A. A. C.
Sarkar, Tara Dass.
Sauzeas, H. D.
Simpson, James M.
Sirk, S. S.
Stafford, General.
Story, Augustus.
Smeeting, A. C.
Taylor, J. S.
Taylor, Revd. J. H.
Tomes, Mrs. A.
Tuckett, S. L.
Walker, G. C.
Williams, Capt. T.
Williams, W. J.
Williams, R. H.
Willins, W. E. S.
Wise, Master T.
Woods, Capt. James W.

Newspapers.

Brown, E., Hon'ble.
Craig, Peter.
Delahey, Mrs.
Dixon, J. W.
Macdonald, J.
Navin & Co.
Poper, A. R.
Story, W.
Schenek, J F.

Parcel.

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SCANTLINGS—

from 12 to 20 feet	@	Rs.	2	8	0	per cubic foot.
under 12 & over 7 „	@	„	2	4	0	„
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 29, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

To

RADHAGOBIND SHAW, son of BROJOLOLL SHAW, now or late of Dacca.

Take notice that whereas the sum of Rs. 64,673-14-1 and interest thereon at the rate of 5 per cent. per annum is now due from you, the said Radhagobind Shaw, and from your firm of Brojololl, Radhagobind Shaw, to the Bank of Bengal, a corporation carrying on business in the Strand Road, Calcutta, in respect of a certain decree in suit No. 169 of 1876, of the Court of the District Judge of Zillah Dacca, wherein the said Bank are plaintiffs and you are defendant, and whereas payment thereof has been demanded from you and your said firm by the said Bank and refused by you on behalf of yourself and the said firm, and whereas there is now standing in the name of you Radhagobind Shaw capital stock of the Bank of Bengal amounting to Rs. 17,454-8-8 in the books of the said Bank. Now know you that unless the said sum or debt of Rs. 64,673-14-1 and interest thereon at the rate of 5 per cent. per annum from the 4th day of December 1877 up to date of payment shall be repaid to the said Bank during the space of three months from the 15th day of December 1877, the said Bank will cause the said stock to be advertized for sale and sold by public auction and apply the proceeds of such sale in or towards payment of the said debt and of all interest due thereon in manner prescribed by Section 17 of The Presidency Banks' Act, 1876. This notice is given under the said Section 17 of the said Act, and in virtue of all other powers and rights which the said Bank may have in this behalf.

Dated this 7th day of December 1877.

W. D. CRUICKSHANK,
Offg. Secy. and Treasurer,
Bank of Bengal.

NOTICE.

The interest and responsibility of Mr. Framjee Hormusjee in our firm has ceased and determined on and from the 6th November 1877; and Mr. Hormusjee Merwanjee Mehta and Mr. Munchersha Sorabjee Mehta have been admitted partners therein from that date.

FRAMJEE HORMUSJEE & Co.

HONG-KONG,
The 19th November 1877.

PROMISSORY NOTES.

Promissory Notes.

The following Government Promissory Notes, standing in the name of the undersigned, have been lost or burnt. The payment of the interest of the Notes has been stopped :—

No.	032266	of 1865	on 4 per cent.	...	Rs.	1,000
„	032267	„	„	...	„	1,000
„	032268	„	„	...	„	1,000
„	032269	„	„	...	„	1,000
„	047000	of 1842-43	on 4 per cent.		„	1,000
„	047001	„	„	„	„	1,000
„	047002	„	„	„	„	1,000
„	047003	„	„	„	„	1,000
„	027710	of 1872	on 4½ per cent.	...	„	1,000
„	027711	„	„	...	„	1,000
			TOTAL	...		10,000

MOHES CHUNDER SEN,
Late Subordinate Judge,
now on pension.

Lost.

The Government Promissory Note No. $\frac{075291}{028960}$ of 1842-43 for Rs. 10,000, at 4 per cent., proprietor Sri Penumetcha Sitaramaraja Garoo, having been lost between Madhuravada and Neelayyamma

Chuttram in the Vizagapatam District, due intimation has been given to the Bank of Bengal.

Y. MULLIKARJUNULU,
Attorney.

VIZAGAPATAM,
The 16th December 1877.

Destroyed

The Government Promissory Note, No. 038264 of the 4 per cent. of 1865 for Rs. 500, originally standing in the name of Chumpuclutta Dossy and last endorsed to Brijocoomary Dossy, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favor of the proprietor.

GOPAUL CHUNDER BYSACK.
No. 69, Beadon Street, Calcutta.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 29, 1877. { Register No. 33

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 27th December 1877, and is hereby promulgated for general information :—

ACT No. XVIII OF 1877.

An Act to amend the law relating to Salt.

Preamble.

FOR the purpose of amending the law relating to Salt; it is hereby enacted as follows:

Preliminary.

Short title.

1. This Act may be called "The Salt Act, 1877;"

Commencement.

And it shall come into force on the twenty-eighth day of December 1877.

Repeal of enactments.

2. The Acts specified in the Schedule hereto annexed shall be repealed to the extent mentioned in the third column of the same Schedule.

"Maund" defined.

3. In this Act "maund" means a maund of 82⅔ lbs. avoirdupois weight.

General.

Duty on salt imported by sea.

4. The Indian Tariff Act, 1875, Schedule A, No. 49, shall be amended as follows, that is to say—

(*a*) in column three, for the figures and word "3,200 tolahs," the figures and words "82⅔lbs. avoirdupois" shall be substituted; and

(*b*) in column 5, for the numbers "1" and "13," the numbers "2" and "8" respectively shall be substituted.

Bombay and Madras.

Duty on salt imported by land.

5. On all salt imported by land into any of the territories administered by the Governor of Bombay in Council, or the Governor of Fort St. George in Council, a customs-duty shall be levied at the rate at which customs-duty is for the time being levied on salt imported into the same territory by sea.

Bombay.

Duty on salt manufactured in Bombay.

6. On all salt manufactured in any of the territories administered by the Governor of Bombay in Council, an excise-duty shall be levied at the rate at which customs-duty is for the time being levied on salt imported into the same territory by sea.

Madras.

Madras Act VI of 1871 amended.

7. For section 11 of the Madras Salt Excise Act, 1871, the following shall be substituted :—

"11. On all salt manufactured in any district, or part of a district, to which this Act may be extended, an excise-duty shall be levied at the rate at which customs-duty is for the time being levied on salt imported into the said presidency by sea, and shall be paid under such orders as the Board of Revenue from time to time make in this behalf:

"Provided that no such duty shall be leviable until the salt is about to be removed from the place of storage, and that no salt shall be so removed without a permit authorizing its removal from store; and such permit shall specify the quantity to be removed and the excise-duty levied or due thereon."

Sum to be imposed to cover cost of salt.

8. The Government of Fort St. George shall from time to time, by notification in the Local Gazette, fix as part of the price of every maund of salt sold under its orders

within any local area, such sum or sums as it may deem sufficient to cover the cost of importation, purchase, manufacture, storage, transport, sale and wastage.

Power to alter sum.

9. The said Government may from time to time vary such sum or sums for any description of salt, or for any local area, with reference to all or any of the following considerations, (namely) :—

(a) the place in which the salt is sold;

(b) the quantity of the salt sold in any transaction;

(c) any other circumstances affecting its sale.

Price to be paid in each local area for salt sold.

10. The price to be paid to the said Government in any local area mentioned in any notification under section eight or section nine shall, for every maund of salt sold in such area, be equal to the customs-duty for the time being leviable on a maund of salt imported by sea into the presidency of Fort St. George, together with the sum or sums fixed under the said sections.

The sums under section eight shall be taken, until altered for any local area by notification under section eight or section nine, to be the following, namely: in the districts of Malabar and South Canara, for home-made salt, five annas per maund, and for imported salt, eight annas per maund, and in all other districts of the Presidency of Fort St. George, three annas per maund.

Orissa.

Duty on salt manufactured in Orissa.

11. In modification of Bengal Act No. VII of 1864, section 9, a duty shall be paid on salt manufactured at any place in the Division of Orissa by persons licensed under that Act, at such rate, not exceeding three rupees, four annas, as the Governor-General in Council may from time to time fix for such place.

THE SCHEDULE.

Number and year.	Subject.	Extent of repeal.
VI of 1844 ...	Transit duties: Salt.	Section 43.
XXIV of 1869 ...	Salt in Madras and Bombay.	So much as has not been repealed.
X of 1874 ...	Salt in Ganjam and Orissa.	So much as has not been repealed.
XV of 1874...	Laws' Local extent.	So far as it relates to Act XXIV of 1869.
XI of 1875 ...	Salt in Madras...	The whole.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th December 1877, and is hereby promulgated for general information :—

ACT No. XIX OF 1877.

An Act to enable certain District Judges to suspend and remove certain ministerial officers, and for other purposes.

Preamble.

WHEREAS it is expedient to empower the District Judges of the Lower and the North-Western Provinces of the Presidency of Fort William, and the District Judges of the Presidency of Fort Saint George to suspend and remove ministerial officers of the Courts of Subordinate Judges, Munsifs and District Munsifs; and whereas it is also expedient to provide in the Presidency of Fort Saint George for the transfer of ministerial officers from one Court to another; It is hereby enacted as follows :—

Amendment of Act No. VI of 1871.

1. After the second paragraph of section 36 of the Bengal Civil Courts Act, 1871, the following paragraph shall be inserted (that is to say) :—

"The District Judge, within whose jurisdiction such Court is situate, may, by order, suspend or remove any such ministerial officer."

Amendment of Act III of 1873, section 23.

2. For section 23 of the Madras Civil Courts Act, 1873, the following shall be substituted (that is to say) :—

Appointment and removal of ministerial officers of subordinate Courts.

"23. The ministerial officers of the Courts of the Subordinate Judges and District Munsifs shall be appointed by such Subordinate Judges and District Munsifs, respectively, subject to the approval or confirmation of the District Judge within whose jurisdiction such Courts are situate, and may be suspended or removed from office either by the said District Judge or (subject to his approval or confirmation) by such Subordinate Judges and District Munsifs respectively."

Addition after section 24 of Act III of 1873.

3. After section 24 of the same Act, the following section shall be inserted :—

Transfer of ministerial officers.

"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control.

"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, DECEMBER 29, 1877. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th December 1877, and was referred to a Select Committee :—

No. 21 OF 1877.

A Bill to amend the Opium Act, 1876.

Preamble.

FOR the purpose of amending the Opium Act, 1876; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Opium Act, 1877."

Section substituted for Act XXIII of 1876, s. 1.

2. For the first section of the Opium Act, 1876, the following shall be substituted :—

"1. This Act may be called 'The Opium Act, 1876:'

"It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct;

"and it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf."

Amendment of same Act, s. 4, cl. (*d*).

3. In clause (*d*) of section four of the same Act, the words "free, or" shall be inserted after the word "India."

Amendment of same Act, s. 5, cl. (*d*).

4. In clause (*d*) of section five of the same Act, the words "free, or" shall be inserted after the word "India."

Addition to same Act, s. 8, cl. (*f*);

5. To clause (*f*) of section eight of the same Act, the following shall be added (namely) :—

"and the farm of duties leviable on the sale of opium by retail;" and

and to s. 10, cl. (*g*).

to clause (*g*) of section ten of the same Act, the following shall be added (namely) :—"and the farm of duties."

Amendment of same Act, s. 22.

6. In the penultimate line of section twenty-two of the same Act, for the word "Act" shall be substituted the word "section."

Amendment of same Act, s. 23.

7. To the second paragraph of section twenty-three of the same Act, the words "or his licensee" shall be added.

Repeal of Act VI of 1877.

8. Act No. VI of 1877 (*for postponing the day on which the Opium Act, 1876, is to come into force*) is hereby repealed.

STATEMENT OF OBJECTS AND REASONS.

The present Bill has the following objects: first, to enable the Governor General in Council to bring the Opium Act, 1876, into force in such local areas and at such respective dates as he thinks fit; secondly, to remove doubts as to whether sections 4 and 5 of that Act admitted of the free export and import of opium, when thought desirable; thirdly, to permit and regulate, by rules framed under that Act, section 8, the farm of opium-duties and to facilitate the recovery of their dues by farmers; lastly, to correct a clerical error in section 22 of the same Act.

T. C. HOPE.

CALCUTTA;
The 12th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th December 1877, and was referred to a Select Committee :—

No. 22 OF 1877.

THE INDIAN ARMS BILL, 1877.

CONTENTS.

PREAMBLE.

I.—Preliminary.

SECTIONS.

1. Short title.
   Local extent.
   Savings.
2. Commencement.
3. Repeal of enactments.
4. Interpretation-clause.

II.—Manufacture, Repair and Sale.

5. Unlicensed manufacture, repair and sale prohibited.

III.—Import, Export and Transport.

6. Unlicensed importation and exportation prohibited.
   Importation and exportation of arms and ammunition for private use.
7. Levy of import-duties.
8. Power to prohibit transport.
   Transhipment of arms.
9. Arrest of persons conveying arms, &c., under suspicious circumstances.
   Procedure where arrest made by person not a Magistrate or a Police-officer.

IV.—Going armed and possessing Arms, &c.

10. Prohibition of going armed without license.
11. Unlicensed possession of arms, &c.

V.—Licenses.

12. Power to make rules as to licenses.
13. Cancelling and suspension of license.
14. Arms for which license cancelled to be deposited at Police-station.

VI.—Penalties.

15. For breach of sections 5, 6, 8, 10, 11 and 14.
16. For secret breaches of sections 5, 6, 8 and 11.
    For concealing arms, &c.
17. For breach of license.
18. For knowingly purchasing arms, &c., from unlicensed person.
    For selling arms, &c., to person not authorized to possess them.
19. Power to confiscate.
20. Power to provide penalty for breach of rule.

VII.—Miscellaneous.

21. Search and seizure by Magistrate.
22. Seizure and detention by Local Government.
23. Power to exempt.
24. Power to delegate.
25. Sanction required to certain prosecutions under section 25, clause (*f*).

SECTIONS.

26. Searches in the case of offences against section 15, clause (*f*), how conducted.
27. Notice and limitation of suits.

THE FIRST SCHEDULE.
THE SECOND SCHEDULE.

A Bill to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows :—

I.—Preliminary.

Short title. Local extent.

1. This Act may be called "The Indian Arms Act, 187 "; and it extends to the whole of British India.

Savings.

But nothing herein contained shall apply to—

(*a*) arms, ammunition or military stores on board any vessel and forming part of the ordinary armament or equipment of such vessel, or

(*b*) the manufacture, repair, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

Commencement.

2. This Act shall come into force on such day as the Governor General in Council by notification in the *Gazette of India* appoints.

Repeal of enactments.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

Interpretation-clause.

4. In this Act and the second schedule hereto annexed, unless there be something repugnant in the subject or context—

"Cannon" includes also howitzer, mortar, mitrailleuse and other ordnance:

"Arms" includes also cannon and parts of arms, and machinery for manufacturing the same:

"Ammunition" includes also rockets, guncotton, fulminating material, gunflints, gunwads, percussion caps, fuses, and parts of projectiles and cartridges, and machinery for manufacturing the same, but does not include lead, sulphur or saltpetre:

"License" means a license granted under this Act, and "licensed" means holding such license :

"Military stores" in any section of this Act means any military stores to which the Governor

General in Council may from time to time extend such section, and includes also all lead, sulphur, saltpetre and other material to which the Governor General in Council may from time to time extend such section.

II.—Manufacture, Repair and Sale.

Unlicensed manufacture, repair and sale prohibited.

5. No person shall manufacture, repair or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing herein contained shall prevent any person from repairing any arms which he lawfully possesses for his own private use, or from selling any arms or ammunition which he so possesses to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition shall, without unnecessary delay, give to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

Unlicensed importation and exportation prohibited.

6. No person shall import or export by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Importation and exportation of arms and ammunition for private use.

Nothing in the first clause of this section extends to arms or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf may at any time detain such arms or ammunition, until he receives the orders of the Local Government thereon.

Explanation.—Arms, ammunition or military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are exported and imported within the meaning of this section.

Levy of import-duties.

7. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles imported by sea and mentioned in the second schedule hereto annexed, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule.

Power to prohibit transport.

8. The Governor General in Council may from time to time by notification in the *Gazette of India*—

(*a*) prohibit the transport of any description of arms, ammunition or military stores over British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(*b*) cancel any such notification.

Transhipment of arms.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

Arrest of persons conveying arms, &c., under suspicious circumstances.

9. Any person found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose dangerous to the public peace, may be apprehended without warrant by any other person and detained in custody in order that he may be dealt with according to law.

Procedure where arrest made by person not a Magistrate or a Police-officer.

Any person so apprehended by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer under the provisions of this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

Prohibition of going armed without license.

10. No person shall go armed with any arms except under a license and to the extent and in the manner permitted by such license.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate or Police-officer.

Unlicensed possession of arms, &c.

11. No person shall have in his possession or under his control any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing in this section shall apply during the three months next following the date on which this Act comes into force to the possession by any person of any arms not being cannon or of any ammunition or military stores in any place to which section 32, clause 2 of Act XXXI of 1860 does not apply at such date.

Any person having any such arms, ammunition or military stores in his possession in any such place within the said period of three months may, and any person having any such arms, ammunition or military stores in his possession in any such place at the expiry of the same period, shall, deposit the same with the officer in charge of the nearest police-station.

V.—Licenses.

Power to make rules as to licenses.

12. The Governor General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(*a*) fix a fee payable by stamp or otherwise in respect of such license;

(*b*) fix the period for which such license shall continue in force;

(*c*) direct that the holder of such license shall give notice to an officer of Government of anything done thereunder, or keep a record or account of anything so done and exhibit such record or account when called upon by an officer of Government to do so;

(*d*) empower any officer of Government to enter and inspect the business premises of any person holding a license of the description referred to in section 5 or 6;

(*e*) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any such officer of Government, and

(*f*) require the person holding any license or acting under any license to produce the same when called upon by an officer of Government to do so.

Cancelling and suspension of license.

13. Any license granted under this Act may be cancelled or suspended—

(*a*) by the officer by whom the same was granted, or by any authority to which he may be subordinate, when, for reasons to be recorded in writing, such officer or authority deems it necessary for the security of the public peace to cancel or suspend such license;

(*b*) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; or

(*c*) by the Local Government at its discretion by a notification in the official Gazette cancelling or suspending all licenses of that description throughout the whole or any portion of the territories under its administration.

Arms for which license cancelled to be deposited at police-station.

14. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation of a license under section thirteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

VI.—Penalties.

For breach of sections 5, 6, 8, 10, 11 and 14.

15. Whoever commits any of the following offences (namely)—

(*a*) manufactures, repairs or sells, or keeps, offers or exposes for sale any arms, ammunition or military stores in contravention of the provisions of section five;

(*b*) fails to give notice as required by the same section;

(*c*) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six;

(*d*) transports any arms, ammunition or military stores in contravention of a prohibition issued under section eight;

(*e*) goes armed in contravention of the provisions of section ten;

(*f*) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section eleven;

(*g*) fails to deposit arms, ammunition or military stores, as required by section eleven or section fourteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

For secret breaches of sections 5, 6, 8 and 11.

16. Whoever does any act mentioned in clause (*a*), (*c*), (*d*) or (*f*) of section fifteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or any officer or servant of a Railway Company or any public carrier,

For concealing arms, &c.

and whoever, on any search being made under section twenty-one, conceals or attempts to conceal any arms, ammunition or military stores,

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

For breach of license.

17. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section fifteen or section sixteen, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

For knowingly purchasing arms, &c., from unlicensed person.

18. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed to sell the same; or

For selling arms, &c., to person not authorized to possess them.

sells any arms, ammunition or military stores to any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Power to confiscate.

19. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition and military stores, it shall be in the discretion of the Court or Magistrate passing sentence on such person further to declare the whole or any portion of such arms, ammunition or military stores to be confiscated.

Power to provide penalty for breach of rule.

20. The Governor General in Council or the Local Government may, in making any rule under this Act, attach to the breach of it, in addition to any other consequences that may ensue from such breach, a punishment, on conviction before a Magistrate, of imprisonment for a term not exceeding one month, or of fine not exceeding two hundred rupees, or of both.

VII.—Miscellaneous.

Search and seizure by Magistrate.

21. Whenever a Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be

made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, whether covered by a license or not, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, the Magistrate, or by or in the presence of some European officer, civil or military, to be especially empowered by the Local Government.

Seizure and detention by Local Government.

22. The Local Government may at any time seize any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

Power to exempt.

23. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

(*a*) exempt any person by name or office or any class of persons, or withdraw any part of British India, from the operation of any prohibition contained in this Act;

(*b*) cancel any such notification and subject the person or part comprised therein again to the operation of such prohibition.

Power to delegate.

24. The Governor General in Council may from time to time delegate to any Local Government, absolutely or subject to conditions, all or any of the powers conferred by sections eight, twelve and twenty-three to be exercised by such Government within the territories under its administration by notification in its official Gazette.

Sanction required to certain prosecutions under section 25, cl (*f*).

25. Where an offence punishable under section 15, clause (*f*), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district

Searches in the case of offences against section 15, cl.(*f*), how conducted.

26. Where a search is to be made under the Code of Criminal Procedure in the course of any proceedings instituted in respect of an offence punishable under section 15, clause (*f*), such search shall, notwithstanding anything contained in the said Code, be made in the presence of some officer specially appointed by name or office by the Local Government in this behalf, and not otherwise.

Notice and limitation of suits.

27. No suit or other proceeding shall be commenced or prosecuted against any person for any thing done in pursuance of this Act, without giving him not less than one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited." Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872	The Santhál Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

Duties on arms and military stores imported by sea.

	Rs.	As.
Fire-arms other than pistols, for each ...	50	
Barrels for the same, whether single or double, for each	30	
Pistols for each	15	
Barrels for the same, whether single or double, for each	10	
Springs used for fire-arms, for each ...	8	
Gun-stocks, sights, blocks and rollers, for each	5	

THE SECOND SCHEDULE—*continued.*

	Rs.	As.
Revolver-breeches, for each cartridge which they will carry ...	2	8
Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each ...	1	8
Machines for making or loading or closing cartridges, for each ...	10	
Machines for capping cartridges, for each	2	8
Airguns, for each	50	
Apparatus for charging airguns, for each	20	
Bullet-moulds, for each	0	4
Punches for making gunwads, for each	0	4

STATEMENT OF OBJECTS AND REASONS.

THE law relating to arms, ammunition and military stores has long been felt to be in an unsatisfactory state. In some particulars it has been found defective, and on many points it presents difficulties of construction which might at any time prove embarrassing to the Government or entail hardship on innocent persons.

2. So far back as the year 1870 a Bill was introduced to remedy this state of things; but, owing in part to press of work and in part to other causes, it was allowed to stand over.

3. The present Bill is in the main a consolidation of the existing law, and a re-enactment of it in a simpler form with such improvements in points of detail as the experience of the working of the Arms Act of 1860 has shown to be desirable. On two points only does it propose to introduce changes of any importance.

4. The first of these points is dealt with in section 7, which, taken with the second schedule, imposes duties on the importation by sea of arms and parts of arms, &c. Those duties, it will be observed, are fixed without reference to the value of the articles on which they are imposed, and they are so fixed and are pitched, at what may seem at first sight to be high rates, expressly with a view to check the importation of a cheap class of arms, the importation of which has of late years largely increased.

5. Such arms cannot, from their inferior make, be intended for sporting purposes, and there is reason to suspect that a considerable proportion of them finds its way into the hands of the criminal classes in the interior of the country or of the hostile tribes on our frontiers. It has been found very difficult to prevent the transit of such arms from the seaports into the interior of the country and towards the frontiers when once they are imported, and it is believed that the simplest method of checking their importation, and the method least calculated to interfere with the legitimate trade in arms of a superior class, is to impose an uniform duty of the nature proposed.

6. The other point on which the Bill goes to introduce a material change in the existing law is that of the possession of arms. At present the mere possession of arms is prohibited only in certain provinces, which, to use the language of Act XXXI of 1860, have been "disarmed." Throughout the rest of the country, though no person can go armed or carry arms except under a special exemption or by virtue of a license, the mere possession of arms other than cannon is not restricted.

7. Now there is good reason to believe that this complete absence of restriction in the districts which have not been disarmed has led to the law prohibiting the transport of arms and the export of arms across the frontiers being extensively evaded. As long as all persons indiscriminately may have arms in their possession to any amount they please in the districts which have not been disarmed, it is practically impossible to prevent such arms being passed on to the disarmed districts, to the predatory classes in Native States, and to the hostile tribes on our frontiers.

The only remedy seems to be to place the possession of arms throughout the whole of British India under control, and this it is proposed to do by section 11 of the Bill, which requires all such possession to be under a license.

8. It will, however, be observed that ample safeguards are provided to prevent this prohibition pressing unfairly against respectable persons desiring to possess arms for legitimate purposes. Section 11 allows a period of three months after the Bill becomes law within which the possession of arms in the districts not hitherto disarmed will not be illegal, and during which any person in such districts can apply for a license; section 25 enacts that in these districts no person shall be prosecuted for possessing arms without the previous sanction of the Magistrate of the District; section 26 imposes special and very stringent conditions on searches for arms; and lastly, under section 23, the Government may exempt any class of persons from the operation of the prohibition altogether.

9. On the whole it may be safely affirmed that, with a system of licenses granted either without charge or on the payment of small fees, and in cases where it is safe so to grant them for reasonably long periods, the Bill will not, as regards the possession of arms, materially affect the position of any persons to whom the right to possess arms can, with a due regard to the public peace and safety, be conceded.

10. It need only be added that section 3 of the Bill maintains in force all exemptions granted under the present law.

E. C. BAYLEY.

CALCUTTA;
The 12th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 23 OF 1877.

A Bill for the licensing of trades and dealings in the Panjáb, the North-Western Provinces and Oudh.

Preamble.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue available for provincial purposes; and it is therefore expedient that persons carrying on trades and dealings in the territories and provinces respectively administered by the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Northern India License Act, 1878."

Local extent.

It extends to the territories under the administration of the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

Commencement.

This Act shall come into force in any of the said territories on such date as the Governor General in Council by notification in the *Gazette of India* directs in that behalf.

Repeal of Act VIII of 1877.

2. When this Act comes into force in the territories under the administration of the Lieutenant-Governor of the North-Western Provinces, Act No. VIII of 1877 (*for the licensing of certain trades and dealings in the North-Western Provinces*) shall be repealed.

"Collector" defined.

3. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district.

Annual licenses to be taken out.

4. Every person who, on or after the first day of April 1878, falls, in any of the said territories, under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing, shall take out a license under this Act, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

Officer to grant license.

5. Every license under this Act shall be granted by the Collector of the District in which the person requiring such license carries on his trade or dealing: provided that, if such person carries on such trade or dealing in more than one district, the license shall be granted by the Collector of the district in which his principal place of business is situate.

Every such license shall be signed by the Collector granting it, or by such officer as he may appoint in this behalf.

Particulars to be specified in the license.

6. Every such license shall specify—

(*a*) the date of the grant thereof:

(*b*) the name, father's name, caste and trade or dealing of the licensee:

(*c*) the class and grade to which he belongs:

(*d*) the fee paid for the license:

(*e*) the place or places where the licensee intends to carry on his trade or dealing for the ensuing year; and

(*f*) the term for which the license shall remain in force,

and shall be received in evidence as *primâ facie* proof of all matters contained therein.

Commencement and expiration of license.

7. Every such license shall have effect and continue in force from the day of the date thereof till the first day of January next after the date of the grant thereof.

Renewal of license.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing.

List of Licensees.

Collector to prepare annual list of licensees.

9. As soon as may be after the first day of April 1878 and the first day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

(*a*) the trade or dealing of each of the persons therein named;

(*b*) the class and grade under which he is charged; and

(*c*) the fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

Collector to determine class under which licensee is to be charged.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

Publication of list and notification.

The list or such part or parts thereof as the Collector thinks fit shall be published in the principal muhallas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned, together with a notification that if any person mentioned in such list continues his trade or dealing, payment of the amount specified in the list as payable by him must be made in the year 1878 within thirty days of such publication in that year and within thirty days next after the first day of January in each succeeding year.

Collector may require list of persons in any house.

11. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing signed by such occupier of the names of all persons residing in such house at the date of the notice and of their respective callings.

Petition of objector.

12. Any person mentioned in the list referred to in sections nine and ten and objecting to the class or grade under which he is charged may, within thirty days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

Hearing of petition.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Provided that if, in his judgment, the petitioner is able to shew that the fee which has been charged exceeds two per cent. upon his annual net earnings, such excess shall, for the purpose of section twelve, be deemed a valid objection.

Provided also that the Collector shall not, in the course of any proceedings under this section, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

Appeal from order on petition.

14. Any person dissatisfied with such order may within fifteen days from the date thereof present a petition of appeal to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, a copy of his order thereon, and all other documents (if any) connected with the case.

Power to remit fee.

15. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

Persons carrying on several trades.

16. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

Penalty for carrying on business without a license.

17. If, after expiry of the period mentioned in the notification published under section ten, for payment of the amount specified therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

All sums due under this section and all fees payable under this Act shall be recoverable as if they were arrears of land-revenue.

License to be produced on demand.

18. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

Prosecution to be at instance of Collector.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

Receivers and managers chargeable.

19. Courts of Wards and receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

Power to retain assessment paid by trustee, &c.

20. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any Court of Wards or Receiver or manager appointed by any Court is charged under this Act, every person and Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, Receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Municipalities.

Power to require returns from Municipalities.

21. The Collector of the District may require any Municipal Committee to furnish, within a period to be specified under the orders of the Local Government, returns showing the names and numbers of persons chargeable under this Act resident within the limits of such Municipality, together with the class and grade to which they respectively belong and the fees payable by them respectively.

If the Municipal Committee fails within the period prescribed to make such returns, or if it make such returns but the Collector of the District has reason to doubt their accuracy, he may at any time cause a return showing the names, numbers, classes and grades aforesaid to be prepared in such manner as may be prescribed by the Local Government.

Notice to Municipalities.

22. When the return mentioned in section 21 has been furnished or prepared, notice shall be served on the Municipality, calling on it to pay to the Collector of the District, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act.

Any Municipality may appropriate any part of its revenues to the payment of the sum leviable from it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment: provided that such further sums be raised in accordance with the Act under which such Municipality is constituted.

Miscellaneous.

Disposal of fees and penalties.

23. All fees and penalties paid or recovered under this Act shall be carried to the credit of the Local Government.

The amount so credited shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by such Local Government, or, if the Governor General in Council so directs, in any other part of British India.

Powers of Collector under Act may be exercised by other officers.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector of the District, be exercised and performed by an Assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

Obligation to furnish information to Collector.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

Power to exempt and make rules.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

(*a*) exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act;

(*b*) exempt from the operation of this Act any persons whose respective nett annual earnings are less than such sum as the Local Government may, from time to time, direct in this behalf;

(*c*) make rules consistent with this Act, (1) for regulating the time and manner of collecting the fees charged under this Act, (2) for providing in any case or class of cases for serving notices on persons charged under this Act, (3) for determining the mode in which persons belonging to any class shall be distributed into grades, and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

See section 4.

CLASS I.

	Fee payable by licensee.	Rs.
Companies registered under the Indian Companies Act, 1866	First grade	200
Bankers	Second grade	100
Professional money-lenders ...	Third grade	15
Owners of cotton-screws ...		
Persons keeping shops for the sale of European goods ...		
Hotel-keepers		
Wholesale-dealers ...		
Dealers in precious stones ...		
Sugar Refiners ...		
Indigo Manufacturers ...		

CLASS II.

		Rs.
Cloth-sellers	First grade	75
Metal-vessel-sellers ...	Second grade	50
Fuel-sellers (talwálas) ...	Third grade	25
Chaudhrís	Fourth grade	10
Letters-out of conveyances and cattle		
Contractors (thíkadárs) ...		
Printers and publishers ...		
Manufacturers of lac ...		
Commission-agents ...		
Brokers		
Bill-brokers		
Pawn-brokers		
Money-changers ...		
Dealers in gold and silver lace		
Druggists		
Harness-makers ...		
Dealers in metals, not being merely artizans ...		

CLASS III.

		Rs.
Artizans, traders, and dealers not above specified	First grade	5
	Second grade	2
	Third grade	1

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently reaffirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877 :—

No. 24 OF 1877.

A Bill for the levy of Additional Rates on Land in the North-Western Provinces.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes, and it is therefore expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows :—

Short title. Commencement.

1. This Act may be called "The North-Western Provinces Local Rates Enhancement Act, 1878," and it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Repeal.

2. On and from such date Act No. VII of 1877 *(to amend the law relating to assignments from the General Provincial Fund established under the North-Western Provinces Local Rates Act, 1871)* shall be repealed.

Act XVIII of 1871, Section 3, amended.

3. In section three of the North-Western Provinces Local Rates Act, 1871, after the proviso the following shall be inserted, that is to say—

Further rate.

"Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

"Such further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate."

Section 4 of same Act amended.

4. To section four of the same Act the following clause shall be added, that is to say :—

Further rate.

"The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount not exceeding half an anna for each acre as aforesaid as he thinks fit."

Sections 5, 7, and 8 of same Act amended.

5. In sections five, seven, and eight of the same Act, after the word "rate" wherever it occurs, the words "or further rate" shall be inserted.

Substitution of new section for section 10 of same Act.

6. For section ten of the same Act, the following section shall be substituted:

"10 (*a*). From such fund the Lieutenant-Governor shall in each year appropriate such amount, not exceeding the proceeds of the further rates assessed in such year under sections three and four, as the Governor General in Council may direct, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories.

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(*b*). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility.

"Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section three and the first clause of section four.

"(*c*.) Subject to the appropriation directed by clause (*a*), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit to be applied in each district for expenditure on all or any of the following purposes :—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The maintenance of the Rural Police and District-post;

"(3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

"Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section three and the first clause of section four in such district in such year."

Sections 11, 12, 13 and 14 of same Act amended.

7. In section eleven of the same Act, for the word "assignments" the word "allotments" shall be substituted.

In section twelve of the same Act, for the word "assignment" in each of the places where it occurs, the word "allotment" shall be substituted, and for the word "reassigned" the word "reallotted" shall be substituted.

And in section thirteen of the same Act, for the word "assignment" the word "allotment" shall be substituted.

And in section fourteen of the same Act, for the word "amount" in each of the places where it occurs, the word "allotment" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each

succeeding month of the prolonged crisis through which the country has been passing.

After the famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 25 OF 1877.

A Bill for the levy of Additional Rates on Land in Oudh.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for Provincial purposes; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

Short title. Commencement.

1. This Act may be called "The Oudh Local Rates Enhancement Act, 1878;" and it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Act XVII of 1871, section 3, amended.

2. In section three of the Oudh Local Rates Act (No. XVII of 1871), for the word "one" the word "two" shall be substituted.

New section substituted for section 10 of the same Act.

3. For section ten of the said Act the following shall be substituted:—

"10 (*a*). From such fund the Chief Commissioner shall in each year appropriate such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories:

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(*b*.) Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit to be applied in each district for expenditure on all or any of the following purposes:—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility, likely to promote the public health, comfort or convenience.

"Provided that the amounts so allotted in any year for any district shall not be less than five-ninths of the proceeds of the rate assessed in such district in such year."

Sections 11 and 12 of the same Act amended.

4. In sections eleven and twelve of the same Act, for the word "assignment," in each of the places in which it occurs, the word "allotment" shall be substituted, and for the word "re-assigned" the word "re-allotted" shall be substituted.

Section 13 of the same Act amended.

5. In section thirteen of the same Act, for the words "mentioned in" the words "allotted under" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877 :—

No. 26 OF 1877.

A Bill for the levy of Additional Rates on Land in the Panjáb.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes, and it is therefore expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of additional rates to be applied to local purposes ; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Panjáb Local Rates Enhancement Act, 1878;"

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Act XX of 1871 in part repealed.

2. On and from such date the following portions of the Panjáb Local Rates Act, 1871, shall be repealed, that is to say—

(*a*). in section three, the words and figures following, namely, "shall be computed as from the first day of April 1871 and :"

(*b*). in section four, the illustration.

Act XX of 1871, section 3, amended.

3. In section three of the said Act, for the word "six" the word "eight" shall be substituted.

New section substituted for section 6 of the same.

4. For section six of the said Act the following shall be substituted :—

"6. (*a*). From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount as the Governor General in Council may direct for the purpose of defraying a due proportion of the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories :

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(*b*). Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit to be applied in each district for expenditure on all or any of the following purposes :—

"(1). The construction, repair, and maintenance of roads and other means of communication ;

"(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships ;

"(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells, and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort, or convenience.

"Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year."

Sections 7, 8, and 9 of same Act amended.

5. In sections seven, eight and nine of the same Act, for the words "assignment" and "assignments" wherever they occur, the words "allotment" and "allotments" shall be respectively substituted; and in section eight of the same Act, for the word "re-assigned" the word "re-allotted" shall be substituted.

Section 10 of the same amended.

6. In section ten of the said Act, for the words "mentioned in" the words "allotted under" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

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JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 27 OF 1877.

A Bill for the levy of Additional Rates on land in the Central Provinces.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land to be applied to local purposes; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Central Provinces Additional Rates Act, 1878."

Local extent.

It extends only to the territories administered by the Chief Commissioner of the Central Provinces;

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Additional rate on estates.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1). in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on an estate;

(2). in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision, or an assessment at full rates were to be made, would be assessable as land-revenue on the estate.

Recovery of rates.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Rates to be carried to general fund.

4. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

Appropriation for relief and prevention of famine.

5. From such fund the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of defraying a due proportion of the expenditure incurred or to be incurred in the said territories for the relief and prevention of famine:

Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended on the same objects in any part of British India.

Subject to such appropriation, any portion of the fund may be applied by the Chief Commissioner to such local works likely to promote the public health, comfort or convenience as he thinks fit.

Supplementary powers of Chief Commissioner.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time—

(*a*) determine by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act;

(*d*) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

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JOHN STRACHEY.

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D. FITZPATRICK,
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